

City of Dupont



2007 Annual Budget

**CITY OF DUPONT
WASHINGTON**

2007 ADOPTED ANNUAL BUDGET

**Prepared by:
Support Services Department**



Elected Officials

Steve Young
Linda Cumberbatch
Penny Coffey
Jennifer Crouse
John Ehrenreich
Megan Pottorff
Roger Westman
Larry Wilcox

Mayor
Deputy Mayor
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

Administration

Bill McDonald
Dawn Schauer
John Darling
Chris Jensen
Mike Pohl
Peter Zahn
Shelley Kerslake

City Administrator
Asst. City Administrator/Finance Director
Community Development Director
Fire Chief
Chief of Police
Public Works Director
Contract City Attorney

CITY OF DuPONT

Ordinance No. 06 - 826AN ORDINANCE ADOPTING THE ANNUAL BUDGET OF THE CITY
OF DuPONT FOR THE FISCAL YEAR ENDING DECEMBER 31, 2007.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DuPONT:

Section 1. The annual budget of the City of DuPont for the year 2007 is hereby adopted in its final form and content as set forth below.

Section 2. Estimated resources for each separate fund of the City of DuPont for the year 2007 are set forth in summary form below and are hereby appropriated as follows.

FUND	REVENUES	EXPENDITURES	ENDING FUND BALANCE
General Fund	\$7,045,187	\$5,877,606	\$1,167,581
Street Fund	360,107	340,206	19,901
Street Depreciation Fund	230,940	0	230,940
Hotel/Motel Tax Fund	183,216	39,000	144,216
Fire Mitigation Fund	735,146	40,000	695,146
Technology Fund	12,455	10,000	2,455
Glacier NW Settlement Fund	781,751	0	781,751
GO Bonds/Debt Service Fund	88,193	82,152	6,041
LID Fund	275,657	0	275,657
Capital Projects Fund	4,347,908	2,357,364	1,990,544
Water Utility Fund	3,131,862	1,051,336	2,080,526
Sewer Utility Fund	1,611,617	281,059	1,330,558
Stormwater Utility Fund	1,161,071	380,793	780,278
Equip Replace (ER&R) Fund	1,307,575	159,700	1,147,875
GRAND TOTAL:	\$21,272,685	\$10,619,216	\$10,653,469

Section 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities.

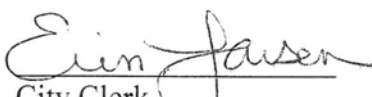
Section 4. This Ordinance shall be in force and take effect January 1, 2007 after its publication according to law.

PASSED BY THE DuPONT CITY COUNCIL and approved by the Mayor this 12th day of December, 2006.




Mayor

ATTEST:



City Clerk

APPROVED AS TO FORM:



City Attorney

**WASHINGTON FINANCE
OFFICERS ASSOCIATION**

PRESENTS THIS

**DISTINGUISHED
BUDGET PRESENTATION AWARD
FOR THE BUDGET YEAR 2006**

TO THE

City of Dupont



Cathy Mulhall
President

Bonita Bell
Budget Award Chairperson



TABLE OF CONTENTS

BUDGET MESSAGE

Budget Message	1-2
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INTRODUCTION

Strategic Plan	3-8
Budget Process Calendar	9
City Organizational Chart	10

BUDGET SUMMARY

Budget Summary	11
Revenue Summary	12
Expenditure Summary	13
Operating Revenue & Operating Expenditure Charts	14
Revenues by Fund	15
Detail Revenues by Type	16-19
Revenue Charts	20
Expenditures by Department	21
Expenditures by Object Category	22
Expenditures by Classification	23-24
Sources and Uses by Fund Category	25-28
Estimate of Ending Fund Balances	29
General Fund Ending Fund Balance History	29

BUDGET GUIDE

Budget Document and Process	31-32
Basis of Accounting and Budgeting	32-33
Financial Policies	34-35
City Revenues	35-42
Major Budget Assumptions	42
Risk Management	42
Salaries and Benefits	43
Fund Balances	43

OPERATING BUDGET

Governance Department	45-48
Mayor-Council	49
Executive	50
Legal	51
Emergency Management	52
Support Services Department	53-55
Finance	56
Central Services	57
Police Development	58-61
Police	62
Communications	63
Fire Department	64-67
Fire Control	68
Fire Prevention	69
EMS	70
Communications	71
Community Development Department	72-74
Engineering	75
Building	76
Planning	77

TABLE OF CONTENTS

Public Works Department	78-80
Recreation and Community Events	81
Parks	82
Museum	83
Facilities	84
Greenways	85
Non-Departmental Department.....	86
Non-Departmental	87

FUND BUDGETS

Road & Street Maintenance Fund.....	89
Street Depreciation Fund	90
Hotel/Motel Tax Fund	91
Fire Mitigation Fund.....	92
Technology Fund	93
Glacier NW Settlement Fund.....	94
General Obligation Bonds Fund	95
Local Improvement District (LID) Fund	96
Capital Projects Fund	97
Water Utility Fund.....	98
Sewer Utility Fund	99
Stormwater Utility Fund	100
Equipment Rental & Replacement (ER&R) Fund	101

APPENDIX

Vision Statement.....	103
General Information	104-105
Boards, Commissions and Agencies	106-107
Debt Service	108
Property Tax Charts.....	109
Personnel Summary	110
2007 Salary Ranges	111
Largest Taxpayers & Principal Employers	112
Glossary of Budget Terms	113-125
Comprehensive Land Use Map.....	126



Unique History...Vibrant Future

2007 Budget Message

The City of DuPont has continued to see an unprecedented rate of population growth in the past year. A major challenge for the Mayor and City Council is to grow city services to keep pace. As we add population, commercial development, industrial development, and more recreational assets in the community, the City attracts more visitors. We have been able to track the increase in this activity in the calls for service we receive. It is a time of rapid change and we seek to be prudent as we respond. The City continues to work hard to responsibly mitigate the impacts associated with the rapid pace of growth and development.

The 2007 Adopted Budget provides significant resources to upgrade public safety services. It also establishes appropriations for the proposed and eagerly anticipated new Public Safety Building. We look forward in 2007 to finally providing adequate operational facilities for our Police and Fire Departments.

As I promised, a central principal which this document honors is the discipline of balancing the budget: with current revenues funding current expenditures. The sustainability of programs was weighed heavily when decisions about changes in levels of service were made. Our primary goal continues to be the adoption of a budget that reflects the mission, values, and service requirements of the community.

Budget Overview

By the time the new budget year begins, DuPont will have a population close to 7,100 people, representing an increase of 17% over the previous year. In this regard, DuPont is not a typical City with a typical budget. A high growth community struggles to adjust to rapid change in a manner that is beneficial to its citizens.

The 2007 Budget totals \$10,619,216 in all funds, including over \$7.3 million dollars in operating funds. City staffing increases by 1.5 positions, a Police detective and a part-time Community and Recreation Events Coordinator, which would represent an increase to 47 authorized positions. The City of DuPont has been an organization only one deep in many skilled positions. This budget has added some essential support in administration, support services, public works, and public safety departments. The City of DuPont staff continues to do more with less than other comparable cities. Our employees earn our support for their work ethic and commitment to service.

Total budgeted resources for 2007 are \$21,272,685. Budgeted beginning fund balance for all funds in 2007 is \$11,367,201 and the 2007 budget for total revenues is \$9,905,484. Property tax rates will decrease again in 2007. The regular property tax rate will be \$1.058 per \$1,000 of assessed valuation, as opposed to \$1.193 in 2006. The city's total property tax levy for collection in 2007 is \$1,086,244. Total assessed city property values increased by about \$247 million (32%) to \$1.02 billion. The EMS levy decreased from \$0.50 in 2006 to \$0.44, with a total collection of \$455,360 in 2007.

Total budgeted expenditures for 2007 are \$10,619,216, a \$1,774,685 decrease from the 2006 revised budget. Total budgeted ending fund balance across all funds is \$10,653,469, an increase of \$2,289,332 above the 2006 revised budget. Personnel costs are 57% of total operating expenses, while services and debt service are 39% and 4% respectively. The percentages for personnel, services and debt service in 2006 were 56%, 41%, and 3% respectively.

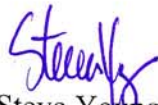
Budgeted operating revenues (total revenues minus transfers and grants) for 2007 are \$9,340,282 as compared to \$8,322,009 in 2006. The 2007 budget for operating expenditures (total expenditures minus transfers and capital outlays) is \$7,337,729 compared to \$6,760,249 budgeted in 2006. Taxes make up 52% (\$4,812,617) and charges for services, including utility services are 37% (\$3,427,972) of total citywide operating revenues.

The operating budget includes all expenses that are not classified as capital or inter-fund transfers. These expenses include all personnel costs, supplies, professional services, debt payments, excluding special assessment debt and intergovernmental costs within the General and Debt Service Funds, Enterprise Funds (Water, Sewer and Storm) and Special Revenue Funds (Streets, Hotel/Motel, Fire Mitigation, Technology, and Glacier NW Settlement).

A \$1,167,581 ending balance is budgeted for the General Fund in 2007. This ending fund balance exceeds the management policy of 10% of General Fund revenues of \$4,656,865. Applicable General Fund revenues are total budgeted revenues less beginning fund balance, EMS levy proceeds, reimbursable engineering fees, and investment interest.

The city's capital budget for 2007 is \$2,835,808 and includes funding for general capital equipment and projects. This compares to \$4,253,847 in 2006. The decrease is primarily due to the completion of the Historic Village Sewer Rehabilitation Project in 2006.

I wish to express my thanks to all involved in the development of the 2007 Budget. The City has a process that puts a premium on good due diligence and inclusion in the process. DuPont is a special place to live, work, and play. The 2007 City Budget helps us keep pace with growth and lay a good foundation for our future.



Steve Young
Mayor

DuPont City Council

Strategic Plan

This document updates the City of DuPont Vision and Mission Statements. Priority Goals and Guidance Policies are articulated to provide more clarity and guidance to operating departments.

City of DuPont

Vision Statement: DuPont is a vital city known for its planned setting and hometown sense of community. The City successfully blends natural beauty and a rich northwest history.

DuPont City Council's Mission Statements:

To provide the citizens of the City of DuPont a beautiful natural environment; high quality government services; progressive leadership and community inclusion.

Goals and Guidance Policies:

The City Council as the legislative body is tasked with providing a clear framework of goals and policies to guide municipal operations. This is a process accomplished primarily during budget development.

The goals and policies in this document are the Council's guidelines to the Mayor and executive staff. They are a framework, which guides the efforts of the Mayor, City Administrator and Department Directors in budget development and operational decisions.

Goal Statement #1 - City Leaders and Workforce

- To maintain an effective city leadership team and a professional workforce.

Guidance Policies:

1. Support a culture of excellence.
2. Strive for employee retention and organizational stability.
3. Provide regular performance audits and reviews.
4. Formally recognize employee excellence.
5. Facilitate collaboration, partnerships and teamwork.

Goal Statement #2 – Innovation

- Reward organization initiatives that challenge current processes and result in improved business practices.

Guidance Policies:

1. Ensure customer service is a primary value.
2. Seek new options for the delivery of services.
3. Support the use of best management practices.
4. Outsource services where there is a cost or quality incentive.
5. Use citizen input to improve services and operations.

Goal Statement #3 – Budget

- The primary financial plan is the City Budget. It should link the City's Mission Statement, Goals and Policy Guidance, and Departmental Operating Plans.

Guidance Policies:

1. The annual budget must be simple, clear and defensible.
2. Use a five-year revenue and expenditure model.
3. Explore what-if scenarios as a decision tool.
4. Actively seek alternative revenue sources.
5. Services must be in balance with financial resources.
6. Utility rates must fully support all operating and capital costs.

Goal Statement #4 – Financial Management

- Financial controls shall insure proper expenditure of public funds, accurate financial records, and timely, reliable monitoring reports.

Guidance Policies

1. The City's credit rating should be at least AA.
2. Financial statements should be timely and accurate.
3. The State Audit Report should have no material findings.
4. Expenditures should be less than appropriations.
5. Fund Balances should be increasing.
6. Financial Policies should provide clear direction to departments.

Goal Statement #5 – Levels of Service

- Service levels should be based on objective standards, changes in demand, and the most efficient use of personnel, equipment and technology.

Guidance Policies:

1. The city core services are public utilities, public safety, code enforcement, leisure services and governance.
2. Police service levels should be based on current population, known crime risks and experience.
3. Fire service levels should be based on real risks, objective response standards, and affordable cost.
4. Public utilities must operate with the lowest reasonable level of service interruption.
5. The City Emergency Management Plan shall emphasize quick mobilization and self-reliance.
6. Leisure services shall be provided in a variety of spaces, with activities useful to all age groups.

Goal Statement # 6 – Preservation

- **The City will preserve and enhance its natural and historic resources**

Guidance Policies:

1. **Historic sites and artifacts will be actively protected in cooperation with the Historic Society.**
2. **Public education efforts should promote DuPont's natural and historic treasures.**
3. **The City will collaborate with Tribal Governments to protect and preserve their sites of special significance.**
4. **Historic sites and markers will be developed to build community pride, regional identity, and tourism.**

Goal Statement #7 - Parks and Recreation

- **The City encourages the development of a mix of options for passive and active recreation.**

Guidance Policies:

1. **Master plans for all parks, trails and open spaces will manage development and use.**
2. **Provide a balance in park and recreation development between active and passive uses.**
3. **Develop facilities sensitive to maintenance costs and security.**
4. **Explore creative funding mechanisms such as fees, charges, special districts, and public/private partnerships.**

Goal Statement # 8 – Economic Development

- **The City will focus its attention on a timely, consistent, predictable community development process and will encourage proactive economic development practices.**

Guidance Policies:

- 1. The Comprehensive Plan should encourage long-term economic health and a sustainable business community.**
- 2. The City encourages diverse commercial and industrial development.**
- 3. Development should mitigate its impacts.**
- 4. The City will partner with the business community to work on issues of mutual interest.**

Goal Statement #9 – Community Relations

- **The City will actively inform its citizens about city operations and actions and seek opportunities for partnerships.**

Guidance Policies:

- 1. The City will have an ongoing system for cultivating and increasing citizen involvement.**
- 2. The budget process will encourage citizen comments and ideas.**
- 3. A community identity as many villages but one City will be promoted.**
- 4. Department communications will inform the public on important issues of health, safety, and security.**
- 5. City officials will represent Dupont's interests at regional forums.**
- 6. The City will maximize the use of communications technology to create a virtual City Hall.**

2007 BUDGET PROCESS CALENDAR

AUGUST 8

- Mid-Year Progress Report

AUGUST 15

- Council Workshop – Goals & Objectives

OCTOBER 9

- Mayor's Draft of Recommended 2007 Budget distributed to City Council

OCTOBER 23

Budget Workshop

- Department Budget Reviews
 - Public Works
 - Police
 - Community Development

NOVEMBER 7

Budget Workshop

- Department Budget Reviews
 - Governance
 - Support Services
 - Fire

NOVEMBER 14

(Regular Council Meeting)

- Mayor's Recommended 2007 Budget
- Public Hearing – Citizen Comments
- 1st Reading – Property Tax, Special Levy, and EMS Property Tax Ordinances
- Public Hearing – Citizen Comments

NOVEMBER 21

Budget Workshop

NOVEMBER 28

(Council Meeting)

- Council Adoption of Property Tax, Special Levy, and EMS Property Tax Ordinances
- 1st Reading – 2007 Budget Ordinance
- Public Hearing – Citizen Comments

DECEMBER 5

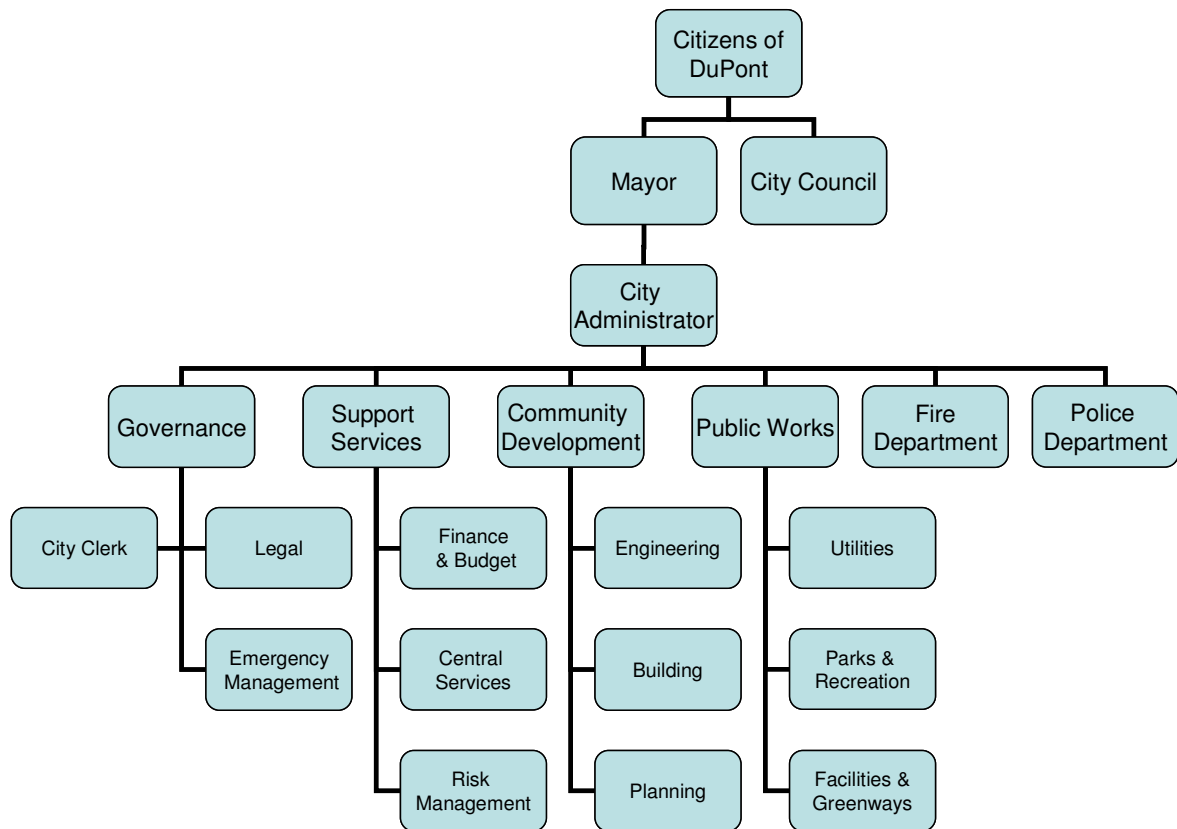
Budget Workshop

DECEMBER 12

(Regular Council Meeting)

- Council Adoption of 2007 Budget

City of DuPont Organizational Chart



City of DuPont
2007 Budget Summary

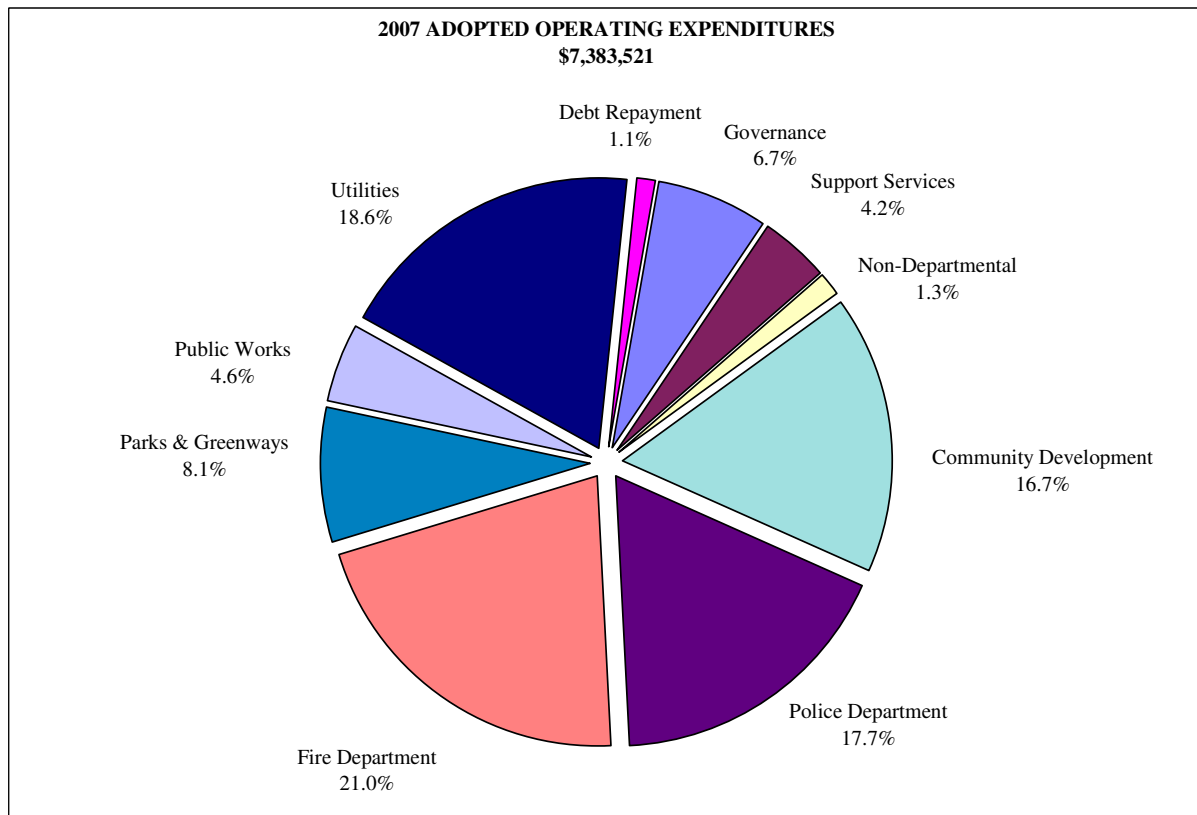
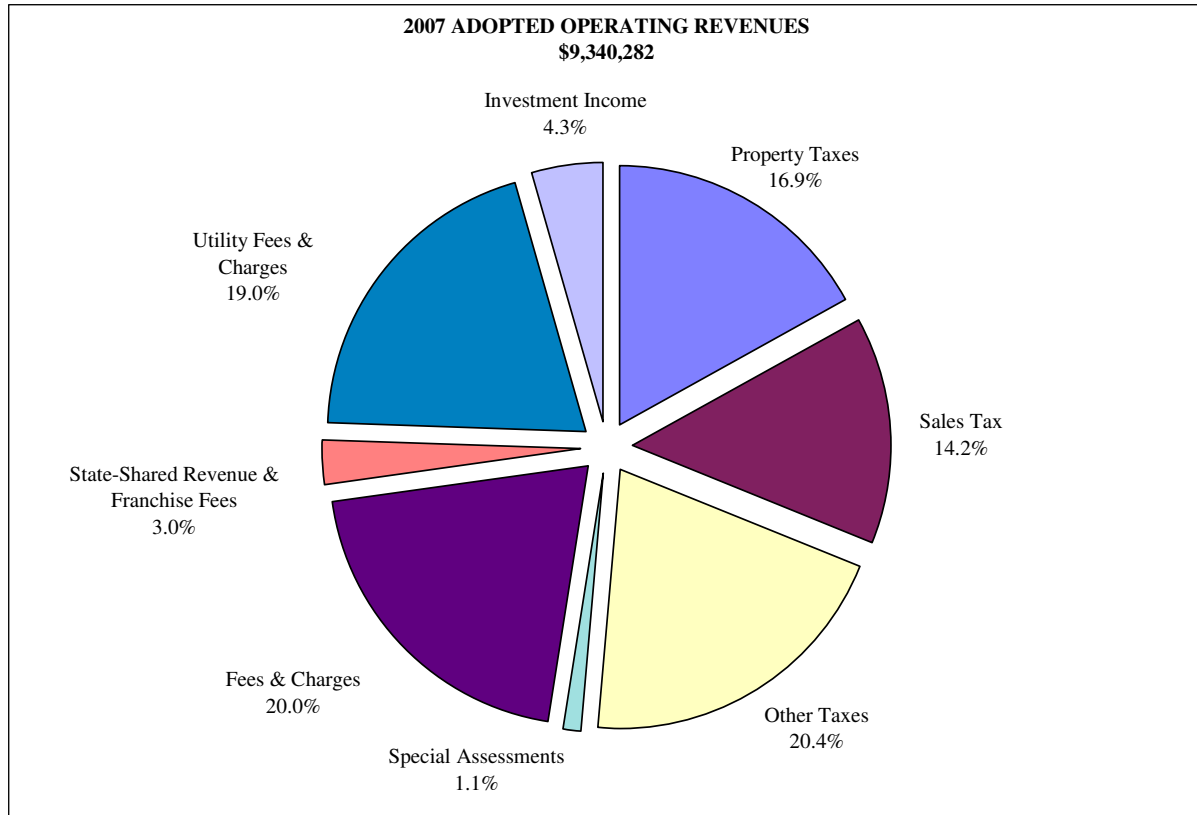
FUND	Est. Beginning Fund Balance	Revenues	Expenditures	Est. Ending Fund Balance
General Fund	\$ 1,491,362	\$ 5,553,825	\$ 5,877,606	\$ 1,167,581
Street Fund	27,773	332,334	340,206	19,901
Street Depreciation Fund	187,726	43,214	-	230,940
Hotel/Motel Tax Fund	112,466	70,750	39,000	144,216
Fire Mitigation Fund	430,146	305,000	40,000	695,146
Technology Fund	12,155	300	10,000	2,455
Glacier NW Settlement Fund	745,751	36,000	-	781,751
GO Bond Debt Service Fund	6,351	81,842	82,152	6,041
LID Debt Service Fund	171,560	104,097	-	275,657
Capital Projects Fund	3,277,908	1,070,000	2,357,364	1,990,544
Water Utility Fund	1,774,902	1,356,960	1,051,336	2,080,526
Sewer Utility Fund	1,439,117	172,500	281,059	1,330,558
Stormwater Utility Fund	664,071	497,000	380,793	780,278
Equipment Rental & Replacement Fund	1,025,913	281,662	159,700	1,147,875
	\$ 11,367,201	\$ 9,905,484	\$ 10,619,216	\$ 10,653,469
Cash Utilized from Fund Balances		713,732	-	
Total Revenues & Expenditures		\$ 10,619,216	\$ 10,619,216	

REVENUE & OTHER SOURCES SUMMARY

	2004	2005	2006	2006	2006	2007
	Actual	Actual	Adopted	Revised	Actual	Adopted
TAXES						
Property Tax	\$ 696,892	\$ 776,109	\$ 924,670	\$ 924,670	\$ 926,680	\$ 1,086,244
Property Tax - EMS	276,624	293,027	387,424	387,424	388,275	455,360
Property Tax - Special Levy	39,161	35,600	33,853	33,853	33,924	37,015
Retail Sales Tax	553,325	994,524	1,031,100	1,031,100	902,592	1,183,203
Local Sales & Use Tax	27,936	37,070	42,000	42,000	48,596	50,820
Local Criminal Justice Sales Tax	47,324	62,073	61,800	61,800	81,453	94,505
Private Harvest Tax	-	55	-	-	72	-
Business & Occupation Tax	103,604	143,311	150,000	169,000	173,538	169,030
Utility Taxes	491,940	567,351	638,900	703,052	708,852	738,190
Hotel/Motel Tax	21,415	47,847	47,250	47,250	65,374	68,250
Real Estate Excise Tax	521,276	795,388	794,000	794,000	807,611	930,000
TOTAL TAXES	2,779,497	3,752,355	4,110,997	4,194,149	4,136,967	4,812,617
UTILITY COLLECTIONS						
Water	950,598	1,095,891	1,136,450	1,136,450	1,268,009	1,356,960
Sewer	144,890	165,232	171,000	171,000	186,644	172,500
Storm Water	311,349	362,288	406,000	406,000	445,759	497,000
TOTAL UTILITY COLLECTIONS	1,406,837	1,623,411	1,713,450	1,713,450	1,900,412	2,026,460
LICENSES & PERMITS	861,700	838,755	752,200	752,200	625,030	753,000
INTERGOVERNMENTAL REVENUE	236,432	279,106	256,573	264,513	248,095	256,343
CHARGES FOR SERVICES	1,208,173	1,972,449	1,612,513	1,755,422	1,528,648	1,401,512
FINES, FORFEITS & PENALTIES	1,450	708	1,000	1,000	250	300
RENTAL & INVESTMENT INCOME	82,723	161,470	173,100	173,100	284,346	278,415
CONTRIBUTIONS & DONATIONS	39,712	45,168	43,795	43,795	55,328	36,214
OTHER REVENUE SOURCES (Bonds, LIDs, PWTF, Misc., etc.)	1,168,014	1,476,037	406,167	2,089,233	1,920,286	134,436
DEPOSITS & REMITTANCES	25,190	5,092	-	-	-	-
INTERFUND TRANSFERS	75,226	1,600,210	351,137	364,471	351,137	206,187
BEGINNING FUND BALANCE						
General Fund	419,207	1,087,512	1,426,257	1,669,349	1,634,447	1,491,362
Street Fund	192,761	54,879	64,625	58,239	58,239	27,773
Street Depreciation Fund	68,752	98,135	144,720	145,098	145,098	187,726
Hotel/Motel Tax Fund	9,571	31,032	67,432	70,367	70,366	112,466
Fire Mitigation Fund	42,672	155,556	273,551	163,695	163,696	430,146
Technology Fund	47,000	26,200	14,049	15,687	15,687	12,155
Glacier NW Settlement Fund	695,200	696,184	709,684	711,751	711,751	745,751
Debt Service Funds	111,817	230,889	17,121	122,071	170,476	177,911
Capital Projects Fund	1,596,458	2,087,588	2,730,380	2,800,366	2,800,366	3,277,908
Water Fund	2,014,008	2,088,314	1,191,024	1,219,951	1,230,374	1,774,902
Sewer Fund	166,431	175,429	1,053,552	1,213,132	1,213,011	1,439,117
Storm Water Fund	451,294	537,164	551,811	555,044	555,040	664,071
Equipment Rental & Replacement	273,050	422,411	657,478	661,955	661,955	1,025,913
TOTAL FUND BALANCES	6,088,221	7,691,293	8,901,684	9,406,705	9,430,506	11,367,201
TOTAL REVENUE FROM ALL SOURCES	\$ 13,973,175	\$ 19,446,054	\$ 18,322,616	\$ 20,758,038	\$ 20,481,005	\$ 21,272,685

EXPENDITURE & OTHER USES SUMMARY

	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
OPERATIONS EXPENDITURES						
Mayor/Council	36,959	35,854	82,256	103,332	69,487	73,387
Executive	67,942	156,292	209,673	243,278	180,993	238,294
Legal	115,720	102,334	95,000	95,000	105,003	100,000
Emergency Management	17,096	7,289	84,473	84,473	49,737	79,479
Finance	212,480	122,595	213,891	225,891	171,636	181,348
Central Services	96,319	97,860	110,461	116,821	114,783	129,445
Non-Departmental	-	-	-	-	-	94,773
Police Department	800,920	940,820	1,148,577	1,153,577	1,135,840	1,305,919
Fire Department	775,236	968,277	1,338,721	1,351,221	1,277,990	1,550,666
Community Development	1,026,011	1,398,642	1,224,202	1,224,202	1,195,544	1,232,335
Parks & Greenways	255,410	317,659	406,973	474,544	433,617	601,757
Public Works - Streets	241,722	233,653	292,456	305,790	282,899	338,956
Debt Service	82,447	80,004	78,990	78,990	78,176	82,152
Total Operations Expenditures	3,728,262	4,461,279	5,285,673	5,457,119	5,095,705	6,008,511
PROPRIETARY EXPENDITURES						
Water Utility	780,931	592,127	681,159	696,599	650,798	795,086
Sewer Utility	135,461	123,883	213,182	254,586	211,728	281,059
Stormwater Utility	196,558	285,002	337,915	351,945	309,495	298,865
Total Proprietary Expenditures	1,112,950	1,001,012	1,232,256	1,303,130	1,172,021	1,375,010
Total Operating Expenditures	4,841,212	5,462,291	6,517,929	6,760,249	6,267,726	7,383,521
OTHER FINANCING USES						
Capital Outlay	188,894	980,018	345,405	455,947	368,545	342,631
Capital Improvement Projects	91,601	1,325,610	2,588,750	3,797,900	1,572,557	2,493,177
Debt Service - Local Improvement District	1,082,000	543,417	301,867	889,647	849,713	-
Interfund Transfers	75,226	1,600,210	351,137	364,471	351,137	206,187
Internal Services (Capital)	-	23,885	44,200	79,187	74,521	159,700
One-Time Expenditures (Operations)	2,949	80,118	46,500	46,500	40,492	34,000
Total Other Financing Uses	1,440,670	4,553,258	3,677,859	5,633,652	3,256,965	3,235,695
TOTAL EXPENDITURES & OTHER USES	6,281,882	10,015,549	10,195,788	12,393,901	9,524,691	10,619,216
ENDING FUND BALANCES						
Reserved for:						
Capital Improvement Projects	2,087,588	2,800,366	1,146,493	1,147,762	2,778,946	1,990,544
Debt Service	230,889	170,476	23,321	128,271	227,174	281,698
Street Depreciation	98,135	145,098	173,515	173,893	195,127	230,940
Hotel/Motel - Tourism	31,032	70,366	90,682	93,617	117,203	144,216
Fire Mitigation	155,556	163,696	632,645	668,289	506,456	695,146
Technology Grant	26,200	15,687	4,299	2,235	14,047	2,455
Glacier NW Settlement	696,184	711,751	727,684	729,751	748,007	781,751
Proprietary Funds	2,800,907	2,998,424	3,181,431	3,189,654	4,019,795	4,191,362
Internal Service Funds	422,411	661,955	1,057,102	1,008,791	1,022,426	1,147,875
Unreserved/undesignated	1,142,391	1,692,686	1,089,656	1,221,874	1,327,133	1,187,482
ENDING FUND BALANCES	7,691,293	9,430,505	8,126,828	8,364,137	10,956,314	10,653,469
TOTAL EXPENDITURES, OTHER USES, AND FUND BALANCES	\$ 13,973,175	\$ 19,446,054	\$ 18,322,616	\$ 20,758,038	\$ 20,481,005	\$ 21,272,685



City of DuPont
2007 Revenues by Fund

General Fund

Property Tax	\$ 1,541,604
Sales Tax	1,328,528
Business & Excise Taxes	171,105
Utility Taxes	736,115
Franchise Fees	24,000
Licenses & Permits	29,300
State Shared Revenues & Grants	91,423
Service Revenues	1,031,200
Fees & Charges	129,950
Reimbursable Services	375,500
Investment Interest	66,100
Miscellaneous	29,000

Total General Fund 5,553,825

Other Funds

Street Fund	332,334
Street Depreciation Fund	43,214
Hotel/Motel Tax Fund	70,750
Fire Mitigation Fund	305,000
Technology Fund	300
Glacier NW Settlement Fund	36,000
GO Bond Debt Service Fund	81,842
LID Debt Service Fund	104,097
Capital Projects Fund	1,070,000
Water Utility Fund	1,356,960
Sewer Utility Fund	172,500
Stormwater Utility Fund	497,000
Equipment Rental & Replacement Fund	281,662

Total Other Funds 4,351,659

Total All Funds \$ 9,905,484

City of DuPont
2007 Budget
Detail Revenues by Type

General Fund Revenues	2005 Actual	2006 Revised Budget	2006 Actual	2007 Adopted Budget
<u>Property Tax</u>				
General Property Tax	\$ 776,109	\$ 924,670	\$ 926,680	\$ 1,086,244
EMS Levy	293,027	387,424	388,275	455,360
	<u>1,069,136</u>	<u>1,312,094</u>	<u>1,314,955</u>	<u>1,541,604</u>
<u>Private Harvest Tax</u>	55	-	72	-
<u>Sales Taxes</u>				
Retail Sales Tax	994,524	1,031,100	902,592	1,183,203
Local Sales & Use Tax	37,070	42,000	48,596	50,820
Sales Tax - Criminal Justice	62,074	61,800	81,453	94,505
	<u>1,093,668</u>	<u>1,134,900</u>	<u>1,032,641</u>	<u>1,328,528</u>
<u>Business Taxes</u>				
Business & Occupation Tax	143,311	169,000	173,538	169,030
Electrical Utility Tax	179,987	236,159	236,159	239,800
Water Utility Tax	61,537	68,983	72,524	74,715
Gas Utility Tax	121,428	165,795	165,795	171,200
Sewer Utility Tax	40,275	45,600	45,843	47,400
Garbage Utility Tax	22,321	27,600	27,334	31,800
Stormwater Utility Tax	20,895	26,100	25,163	28,200
Telephone Utility Tax	118,977	132,000	134,244	143,000
Business Taxes - Penalty	1,931	815	371	500
	<u>710,662</u>	<u>872,052</u>	<u>880,971</u>	<u>905,645</u>
<u>Leasehold Excise Tax</u>	-	-	1,419	1,575
<u>Licenses & Permits</u>				
Business Licenses	23,450	23,700	25,874	25,000
Franchise Fees	17,042	18,000	21,668	24,000
Alarm Permits	2,000	5,400	2,500	3,000
Animal Licenses	1,062	1,300	1,250	1,300
	<u>43,554</u>	<u>48,400</u>	<u>51,292</u>	<u>53,300</u>
<u>State Shared Revenues</u>				
Criminal Justice - Population	1,000	1,190	1,031	1,484
Criminal Justice - Special Programs	3,266	4,082	4,070	6,611
DUI - Cities	744	800	899	925
Liquor Board Excise Tax	18,105	21,275	23,201	28,225
Liquor Board Profits	31,385	40,063	35,101	49,178
	<u>54,500</u>	<u>67,410</u>	<u>64,302</u>	<u>86,423</u>
<u>Grant Proceeds</u>				
GMA Update Grant	5,000	5,000	-	5,000
FEMA Fire Act Grant	116,343	56,000	53,254	-
Police Grants	8,469	7,940	4,800	-
Miscellaneous Grants	477	-	-	-
	<u>130,289</u>	<u>68,940</u>	<u>58,054</u>	<u>5,000</u>
<u>Service Revenues</u>				
Building Permits	581,911	550,000	407,004	515,000
Plumbing Permits	55,967	48,000	43,826	60,000
Mechanical Permits	60,001	46,500	49,591	60,000
Grading Permits	20,687	4,000	9,742	7,000
Sprinkler Permits	13,788	8,200	17,769	12,000
Miscellaneous Fire Permits	25,091	11,600	16,802	10,200
Miscellaneous Permits & Fees	18,466	15,000	13,250	18,000
Land Use Applications	16,100	18,500	15,150	16,500
Sub-Division Fees	6,000	2,500	6,450	2,500
Plan Examination Fees	376,859	300,000	296,721	325,000
Fire System Examination & Inspection Fees	8,732	25,000	6,429	5,000
	<u>1,183,602</u>	<u>1,029,300</u>	<u>882,734</u>	<u>1,031,200</u>

City of DuPont
2007 Budget
Detail Revenues by Type

General Fund Revenues	2005 Actual	2006 Revised Budget	2006 Actual	2007 Adopted Budget
<u>Fees & Charges</u>				
Invoice Processing	26,524	25,500	23,453	26,000
General Copies/Postage/Misc. Sales	1,579	1,250	1,131	1,150
Civil Service & Legal Fees	5,670	-	2,476	-
Fingerprinting Charges	558	500	801	500
Ambulance Transport Fee	-	-	-	100,000
Miscellaneous Charges	3,421	-	-	-
Personal Safety Sales	296	300	948	1,000
Program Fees	2,070	650	627	1,000
	<u>40,118</u>	<u>28,200</u>	<u>29,436</u>	<u>129,650</u>
<u>Reimbursable Services</u>	802,096	480,000	469,078	375,500
<u>Fines & Forfeitures</u>	707	1,000	250	300
<u>Investment Interest</u>				
Investment Interest	41,737	52,000	52,329	60,000
Property Tax Interest	1,919	1,500	3,425	2,600
Sales Tax Interest	2,199	1,800	3,660	3,500
	<u>45,855</u>	<u>55,300</u>	<u>59,414</u>	<u>66,100</u>
<u>Miscellaneous</u>				
Facilities Rentals	720	-	1,960	5,000
Long Term Leases	11,352	11,500	23,058	22,500
Contributions & Donations	1,483	-	20	-
Miscellaneous Revenue	14,847	8,206	15,520	1,500
	<u>28,402</u>	<u>19,706</u>	<u>40,558</u>	<u>29,000</u>
Total General Fund Revenue	<u><u>\$ 5,202,644</u></u>	<u><u>\$ 5,117,302</u></u>	<u><u>\$ 4,885,176</u></u>	<u><u>\$ 5,553,825</u></u>

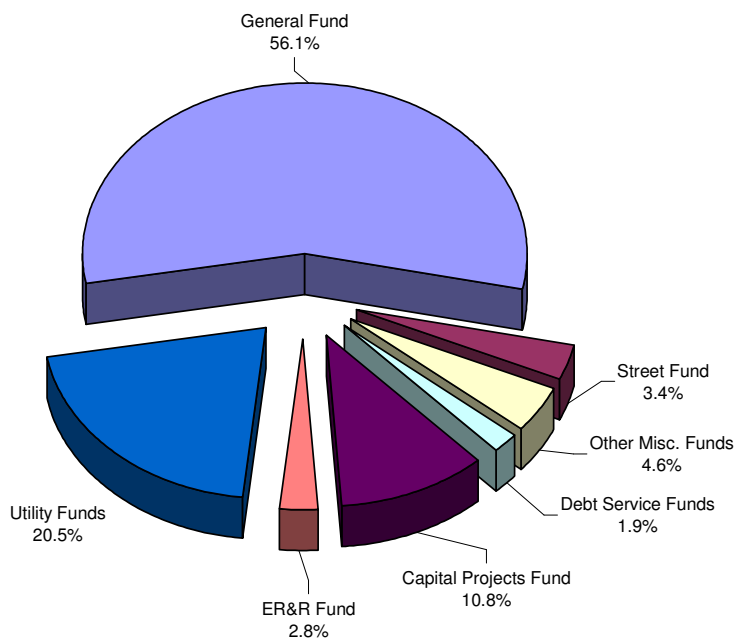
City of DuPont
2007 Budget
Detail Revenues by Type

Other Fund Revenues	2005 Actual	2006 Revised Budget	2006 Actual	2007 Adopted Budget
<u>101 Street Fund</u>				
Street Permits	\$ 3,190	\$ 2,000	\$ 1,730	\$ 1,000
Motor Vehicle Fuel (Gas) Tax	94,530	128,163	125,740	164,920
Street Standards	240	200	165	200
Investment Interest	521	600	218	300
Miscellaneous Revenue	-	-	7,229	28,914
Transfer from General Fund	140,000	130,334	117,000	137,000
	<u>238,481</u>	<u>261,297</u>	<u>252,082</u>	<u>332,334</u>
<u>102 Street Depreciation Fund</u>				
Capital Contributions	\$ 43,685	\$ 43,795	\$ 55,328	\$ 36,214
Investment Interest	3,278	5,000	7,391	7,000
	<u>46,963</u>	<u>48,795</u>	<u>62,719</u>	<u>43,214</u>
<u>103 Hotel/Motel Tax Fund</u>				
Hotel/Motel Taxes	\$ 47,847	\$ 47,250	\$ 65,374	\$ 68,250
Investment Interest	1,487	2,500	2,786	2,500
	<u>49,334</u>	<u>49,750</u>	<u>68,160</u>	<u>70,750</u>
<u>104 Fire Mitigation Fund</u>				
Fire Impact Fees	\$ 277,881	\$ 534,789	\$ 225,713	\$ 250,000
Voluntary Fire Mitigation Fees	358,804	150,000	257,938	54,000
Investment Interest	1,344	750	3,599	1,000
	<u>638,029</u>	<u>685,539</u>	<u>487,250</u>	<u>305,000</u>
<u>105 Technology Fund</u>				
Investment Interest	\$ 384	\$ 250	\$ 641	\$ 300
	<u>384</u>	<u>250</u>	<u>641</u>	<u>300</u>
<u>107 Glacier NW Settlement Fund</u>				
Investment Interest	\$ 15,567	\$ 18,000	\$ 36,256	\$ 36,000
	<u>15,567</u>	<u>18,000</u>	<u>36,256</u>	<u>36,000</u>
<u>202 GO Bond Debt Service Fund</u>				
Special Levy Property Tax	\$ 35,600	\$ 33,853	\$ 33,924	\$ 37,015
Investment Interest	239	200	559	415
Miscellaneous Revenue	-	-	205	225
Transfer from Capital Projects Fund	40,520	44,137	44,137	44,187
	<u>76,359</u>	<u>78,190</u>	<u>78,825</u>	<u>81,842</u>
<u>203 LID Debt Service Fund</u>				
Investment Interest	\$ 5,608	\$ 7,000	\$ 1,247	\$ 300
LID Interest Receivable	122,683	99,647	85,114	31,600
Special Assessment Principal	358,357	790,000	819,209	72,197
Miscellaneous Revenue	-	-	193	-
	<u>486,648</u>	<u>896,647</u>	<u>905,763</u>	<u>104,097</u>
<u>301 Capital Projects Fund</u>				
Real Estate Excise Tax - 1st .25 Percent	\$ 397,694	\$ 397,000	\$ 403,805	\$ 465,000
Real Estate Excise Tax - 2nd .25 Percent	397,694	397,000	403,805	465,000
Reimbursable Services	-	-	969	-
Investment Interest	63,553	60,000	126,292	115,000
Transfer from General Fund	13,690	-	-	25,000
	<u>872,631</u>	<u>854,000</u>	<u>934,871</u>	<u>1,070,000</u>
<u>401 Water Utility Fund</u>				
Sale of Publications	\$ 229	\$ 200	\$ 135	\$ 150
Reimbursable Services	1,106	1,000	100	1,060
Water Service	797,275	900,000	1,029,657	1,150,000
Water Connection Fee	149,200	100,000	99,550	50,000
Water Turn-On Fee	29,255	25,000	25,385	15,000
Permits/Inspection Fee	44,681	35,000	38,161	15,000
Hydrant Use	192	250	144	250
Investment Interest	58,502	60,000	111,283	110,000
Misc. Revenue - Penalties	15,100	15,000	15,183	15,000
Miscellaneous Revenue	350	-	650	500
Public Works Trust Fund Loan Proceeds	38,371	-	-	-
	<u>1,134,261</u>	<u>1,136,450</u>	<u>1,320,248</u>	<u>1,356,960</u>

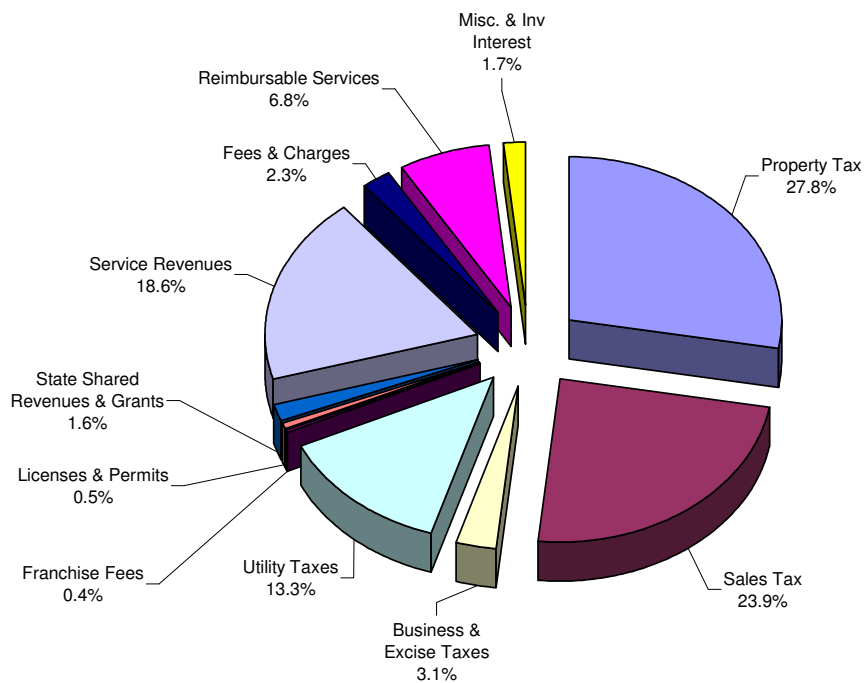
City of DuPont
2007 Budget
Detail Revenues by Type

Other Fund Revenues	2005 Actual	2006 Revised Budget	2006 Actual	2007 Adopted Budget
<u>402 Sewer Utility Fund</u>				
Sewer Service	\$ 141,109	\$ 161,000	\$ 143,214	\$ 157,500
Investment Interest	19,873	10,000	40,780	15,000
Miscellaneous Revenue	4,250	-	4,594	-
Public Works Trust Fund Loan Proceeds	946,509	1,191,380	992,800	-
Transfer from Water Fund	1,256,000	-	-	-
	<u>2,367,741</u>	<u>1,362,380</u>	<u>1,181,388</u>	<u>172,500</u>
<u>403 Stormwater Utility Fund</u>				
Stormwater Management	\$ 348,824	\$ 395,000	\$ 419,383	\$ 470,000
Investment Interest	13,464	11,000	28,173	27,000
	<u>362,288</u>	<u>406,000</u>	<u>447,556</u>	<u>497,000</u>
<u>501 Equipment Rental & Replacement Fund</u>				
Investment Interest	\$ 11,560	\$ 12,000	\$ 20,926	\$ 22,000
Replacement Reserves	101,507	234,733	234,733	259,662
Sale of Surplus Property	361	-	-	-
Transfer from General Fund	150,000	190,000	190,000	-
	<u>263,428</u>	<u>436,733</u>	<u>445,659</u>	<u>281,662</u>
Total All Other Funds	<u>6,552,114</u>	<u>6,234,031</u>	<u>6,221,418</u>	<u>4,351,659</u>
Total Revenues	<u>\$ 11,754,758</u>	<u>\$ 11,351,333</u>	<u>\$ 11,106,594</u>	<u>\$ 9,905,484</u>

City of DuPont
2007 Adopted City Resources by Fund



2007 General Fund Revenue Sources



**City of DuPont
2007 Expenditures by Department**

General Fund

Governance	
Mayor & City Council	\$ 73,387
Executive & Legal Services	338,294
Emergency Management	96,179
Support Services	
Finance & Accounting	181,348
Central & I.T. Services	129,445
Police Department	1,387,279
Fire Department	
Fire Control & Prevention	898,400
EMS	652,266
Community Development	
Engineering	373,854
Building	556,885
Planning	301,596
Parks & Greenways	
Recreation & Events	46,521
Parks	220,881
Museum	38,779
Facilities	102,559
Greenways	223,160
General Government	
Non-Departmental	94,773
Operating Transfers	162,000
Total General Fund	<u>5,877,606</u>

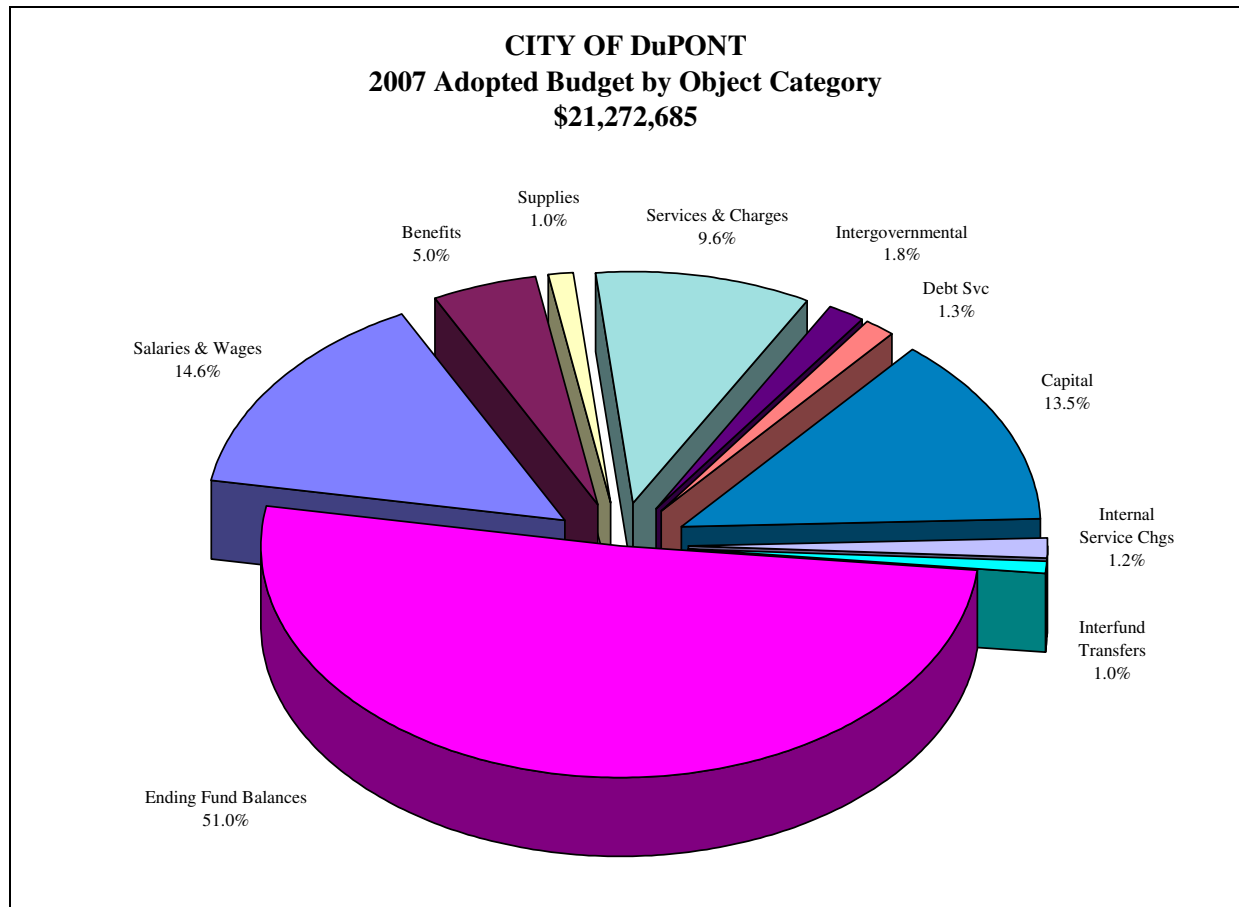
Other Funds

Street Fund	340,206
Street Depreciation Fund	-
Hotel/Motel Tax Fund	39,000
Fire Mitigation Fund	40,000
Technology Fund	10,000
Glacier NW Settlement Fund	-
GO Bond Debt Service Fund	82,152
LID Debt Service Fund	-
Capital Projects Fund	2,357,364
Water Utility Fund	1,051,336
Sewer Utility Fund	281,059
Stormwater Utility Fund	380,793
Equipment Rental & Replacement Fund	159,700
Total Other Funds	<u>4,741,610</u>

Total All Funds **\$ 10,619,216**

EXPENDITURES BY OBJECT CATEGORY

	2004	2005	2006		2007
	Actual	Actual	Budget	Actual	Adopted
EXPENDITURES BY OBJECT CATEGORY					
Salaries & Wages	\$ 1,663,062	\$ 2,089,350	\$ 2,766,949	\$ 2,616,456	\$ 3,104,031
Benefits	527,804	637,954	912,862	786,774	1,055,270
Supplies	162,318	175,967	231,842	219,613	228,142
Services & Charges	1,697,953	2,009,120	2,043,980	1,878,695	2,025,813
Intergovernmental	470,393	282,775	376,935	363,237	376,235
Internal Service Charges	157,453	101,507	234,733	234,733	262,828
SUBTOTAL OPERATIONS	4,678,983	5,296,673	6,567,301	6,099,508	7,052,319
Debt Service	162,229	165,618	192,948	168,217	285,410
TOTAL OPER EXPENDITURES	\$ 4,841,212	\$ 5,462,291	\$ 6,760,249	\$ 6,267,725	\$ 7,337,729
Capital Equipment	188,894	980,018	455,947	368,546	246,060
Capital Improvement Projects	91,601	1,325,610	3,787,190	1,561,890	2,488,177
Interfund Transfers	75,226	1,600,210	364,471	351,137	206,187
Debt Service - Local Improvement Distri	1,082,000	543,417	889,647	849,713	-
Internal Services-Capital	-	23,885	89,897	85,188	131,700
One-Time Expenditures (Operations)	2,949	80,118	46,500	40,492	14,000
SUBTOTAL OTHER FINANCE USES	1,440,670	4,553,258	5,633,652	3,256,966	3,086,124
TOTAL EXPENDITURES & USES	6,281,882	10,015,549	12,393,901	9,524,691	10,423,853
Ending Fund Balances	7,691,293	9,430,505	8,364,137	10,956,314	10,848,832
TOTAL EXPENDITURES, USES & FUND BALANCES	\$ 13,973,175	\$ 19,446,054	\$ 20,758,038	\$ 20,481,005	\$ 21,272,685



2007 ADOPTED BUDGETED EXPENDITURES
CLASSIFICATION BY FUND

TOTAL EXPENDITURES	FUND TITLE	PERSONNEL	SUPPLIES	SERVICES & CHARGES	INTERGOV SERVICES	CAPITAL OUTLAY	DEBT SERVICE	INTERFUND TRANSFERS/ CHARGES	END FUND BALANCE	TOTAL BUDGET
GOVERNMENTAL FUNDS										
	General Fund - by department									
410,281	Governance	238,418	15,950	227,782	4,200	16,700	-	4,810	-	507,860
295,835	Support Services	132,504	20,350	135,033	7,500	-	-	15,406	-	310,793
1,144,165	Police	984,044	55,400	105,663	100,500	81,360	-	60,312	-	1,387,279
1,393,811	Fire	1,149,208	45,042	194,159	38,000	-	-	124,257	-	1,550,666
1,204,508	Community Development	764,098	15,250	444,940	-	-	-	8,047	-	1,232,335
460,335	Public Works - Parks & Greenways	181,700	27,700	373,617	150	30,143	-	18,590	-	631,900
1,410,576	Non-Departmental/Other Financing Uses	-	-	30,600	64,173	-	-	162,000	1,167,581	1,424,354
6,519,511	General Fund Total	3,449,972	179,692	1,511,794	214,523	128,203	-	393,422	1,167,581	7,045,187
310,320	Public Works - Streets	112,989	12,100	204,272	-	1,250	-	9,595	19,901	360,107
207,817	Street Depreciation	-	-	-	-	-	-	-	230,940	230,940
138,526	Hotel/Motel Tax	-	-	34,000	-	5,000	-	-	144,216	183,216
1,450,945	Fire Mitigation	-	-	-	-	40,000	-	-	695,146	735,146
16,328	Technology	-	-	-	-	10,000	-	-	2,455	12,455
748,007	Glacier NW Settlement	-	-	-	-	-	-	-	781,751	781,751
1,155,063	Debt Service	-	-	-	-	-	82,152	-	281,698	363,850
3,735,237	Capital Improvements	-	-	-	-	2,313,177	-	44,187	1,990,544	4,347,908
13,481,754	TOTAL EXPENDITURES	3,562,961	191,792	1,750,066	214,523	2,497,630	82,152	447,204	5,314,232	14,060,560
PROPRIETARY FUNDS										
2,498,383	Water	433,202	26,000	178,911	110,515	256,250	35,532	10,926	2,080,526	3,131,862
2,392,455	Sewer	70,337	2,150	25,711	14,143	-	167,726	992	1,330,558	1,611,617
1,000,799	Stormwater	126,947	8,200	116,771	37,054	81,928	-	9,893	780,278	1,161,071
1,107,614	Equipment Rental & Replacement	-	-	-	-	159,700	-	-	1,147,875	1,307,575
6,999,251	TOTAL EXPENDITURES	630,486	36,350	321,393	161,712	497,878	203,258	21,811	5,339,237	7,212,125
\$ 20,481,005	TOTAL ADOPTED EXPENDITURES	\$ 4,193,447	\$ 228,142	\$ 2,071,459	\$ 376,235	\$ 2,995,508	\$ 285,410	\$ 469,015	\$ 10,653,469	\$ 21,272,685

SOURCES AND USES BY FUND CATEGORY

	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	Actual	2007 Adopted
GENERAL						
<u>SOURCES</u>						
Beginning Fund Balance	419,207	1,087,512	1,426,257	1,669,349 #	1,634,447	1,491,362
Operating Revenues	4,097,654	5,066,059	4,962,004	5,045,156	4,817,281	5,548,825
Other Financing Sources	34,817	136,585	61,000	72,146	67,783	5,000
Total	4,551,678	6,290,156	6,449,261	6,786,651	6,519,511	7,045,187

<u>USES</u>						
Operating Budget	3,404,095	4,124,953	4,914,227	5,072,339	4,734,631	5,587,403
Other Financing Uses	60,071	227,066	154,460	181,800	174,304	153,203
Interfund Transfers	-	303,690	307,000	320,334	307,000	137,000
Ending Fund Balance	1,087,512	1,634,447	1,073,574	1,212,178	1,303,576	1,167,581
Total	4,551,678	6,290,156	6,449,261	6,786,651	6,519,511	7,045,187

STREET

<u>SOURCES</u>						
Beginning Fund Balance	192,761	54,879	64,625	58,239	58,239	27,773
Operating Revenues	78,840	98,481	130,963	130,963	135,081	195,334
Interfund Transfers	25,000	140,000	117,000	130,334	117,000	137,000
Total	296,601	293,360	312,588	319,536	310,320	360,107

<u>USES</u>						
Operating Budget	241,722	233,653	292,456	305,790	282,899	338,956
Other Financing Uses	-	1,468	4,050	4,050	3,864	1,250
Ending Fund Balance	54,879	58,239	16,082	9,696	23,557	19,901
Total	296,601	293,360	312,588	319,536	310,320	360,107

STREET DEPRECIATION

<u>SOURCES</u>						
Beginning Fund Balance	68,752	98,135	144,720	145,098	145,098	187,726
Operating Revenues	192	3,278	5,000	5,000	7,391	7,000
Other Financing Sources	29,191	43,685	43,795	43,795	55,328	36,214
Total	98,135	145,098	193,515	193,893	207,817	230,940

<u>USES</u>						
Operating Budget	-	-	20,000	20,000	12,690	-
Ending Fund Balance	98,135	145,098	173,515	173,893	195,127	230,940
Total	98,135	145,098	193,515	193,893	207,817	230,940

HOTEL/MOTEL TAX

<u>SOURCES</u>						
Beginning Fund Balance	9,571	31,032	67,432	70,367	70,366	112,466
Operating Revenues	21,461	49,334	49,750	49,750	68,160	70,750
Total	31,032	80,366	117,182	120,117	138,526	183,216

<u>USES</u>						
Operating Budget	-	10,000	26,500	26,500	21,323	39,000
Ending Fund Balance	31,032	70,366	90,682	93,617	117,203	144,216
Total	31,032	80,366	117,182	120,117	138,526	183,216

SOURCES AND USES BY FUND CATEGORY

	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	Actual	2007 Adopted
FIRE MITIGATION						
<u>SOURCES</u>						
Beginning Fund Balance	42,672	155,556	273,551	163,695	163,696	430,146
Operating Revenues	125,384	638,030	535,539	685,539	487,250	305,000
Total	168,056	793,586	809,090	849,234	650,946	735,146
<u>USES</u>						
Other Financing Uses	12,500	629,890	176,445	180,945	144,490	40,000
Ending Fund Balance	155,556	163,696	632,645	668,289	506,456	695,146
Total	168,056	793,586	809,090	849,234	650,946	735,146
TECHNOLOGY						
<u>SOURCES</u>						
Beginning Fund Balance	47,000	26,199	14,049	15,687	15,687	12,155
Operating Revenues	48	384	250	250	641	300
Total	47,048	26,583	14,299	15,937	16,328	12,455
<u>USES</u>						
Other Financing Uses	20,849	10,896	10,000	13,702	2,281	10,000
Ending Fund Balance	26,199	15,687	4,299	2,235	14,047	2,455
Total	47,048	26,583	14,299	15,937	16,328	12,455
GLACIER NW SETTLEMENT						
<u>SOURCES</u>						
Beginning Fund Balance	695,200	696,184	709,684	711,751	711,751	745,751
Operating Revenues	984	15,567	18,000	18,000	36,256	36,000
Total	696,184	711,751	727,684	729,751	748,007	781,751
<u>USES</u>						
Ending Fund Balance	696,184	711,751	727,684	729,751	748,007	781,751
Total	696,184	711,751	727,684	729,751	748,007	781,751
DEBT SERVICE						
<u>SOURCES</u>						
Beginning Fund Balance	111,817	230,889	17,121	122,071	170,476	177,911
Operating Revenues	71,080	41,448	41,053	41,053	36,128	37,955
Other Financing Sources	1,162,213	481,040	301,867	889,647	904,322	103,797
Interfund Transfers	50,226	40,520	44,137	44,137	44,137	44,187
Total	1,395,336	793,897	404,178	1,096,908	1,155,063	363,850
<u>USES</u>						
Debt Service	1,164,447	623,421	380,857	968,637	927,889	82,152
Ending Fund Balance	230,889	170,476	23,321	128,271	227,174	281,698
Total	1,395,336	793,897	404,178	1,096,908	1,155,063	363,850

SOURCES AND USES BY FUND CATEGORY

	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	Actual	2007 Adopted
SUBTOTAL OPERATING FUNDS						
<u>SOURCES</u>						
Beginning Fund Balance	1,586,980	2,380,386	2,717,439	2,956,257	2,969,760	3,185,290
Operating Revenues	4,395,643	5,912,581	5,742,559	5,975,711	5,588,188	6,201,164
Other Financing Sources	1,226,221	661,310	406,662	1,005,588	1,027,433	145,011
Interfund Transfers	75,226	180,520	161,137	174,471	161,137	181,187
Total	7,284,070	9,134,797	9,027,797	10,112,027	9,746,518	9,712,652
<u>USES</u>						
Operating Budget	3,645,817	4,368,606	5,253,183	5,424,629	5,051,543	5,965,359
Debt Service	1,164,447	623,421	380,857	968,637	927,889	82,152
Other Financing Uses	93,420	869,320	344,955	380,497	324,939	204,453
Interfund Transfers	-	303,690	307,000	320,334	307,000	137,000
Ending Fund Balance	2,380,386	2,969,760	2,741,802	3,017,930	3,135,147	3,323,688
Total	7,284,070	9,134,797	9,027,797	10,112,027	9,746,518	9,712,652
CAPITAL PROJECTS						
<u>SOURCES</u>						
Beginning Fund Balance	1,596,458	2,087,588	2,730,380	2,800,366	2,800,366	3,277,908
Operating Revenues	541,218	858,941	854,000	854,000	934,871	1,045,000
Other Financing Sources	91,739	-	-	-	-	-
Interfund Transfers	-	13,690	-	-	-	25,000
Total	2,229,415	2,960,219	3,584,380	3,654,366	3,735,237	4,347,908
<u>USES</u>						
Other Financing Uses	91,601	119,333	2,393,750	2,462,467	912,153	2,313,177
Interfund Transfers	50,226	40,520	44,137	44,137	44,137	44,187
Ending Fund Balance	2,087,588	2,800,366	1,146,493	1,147,762	2,778,947	1,990,544
Total	2,229,415	2,960,219	3,584,380	3,654,366	3,735,237	4,347,908
WATER						
<u>SOURCES</u>						
Beginning Fund Balance	2,015,306	2,088,315	1,191,024	1,219,951	1,230,374	1,774,902
Operating Revenues	948,008	1,095,890	1,136,450	1,136,450	1,268,009	1,356,960
Other Financing Sources	-	38,371	-	-	-	-
Total	2,963,314	3,222,576	2,327,474	2,356,401	2,498,383	3,131,862
<u>USES</u>						
Operating Budget	780,931	592,127	681,159	696,599	650,798	795,086
Other Financing Uses	94,069	144,075	187,200	262,200	63,918	256,250
Interfund Transfers	-	1,256,000	-	-	-	-
Ending Fund Balance	2,088,314	1,230,374	1,459,115	1,397,602	1,783,667	2,080,526
Total	2,963,314	3,222,576	2,327,474	2,356,401	2,498,383	3,131,862
SEWER						
<u>SOURCES</u>						
Beginning Fund Balance	166,431	175,429	1,053,552	1,213,132	1,213,010	1,439,117
Operating Revenues	144,890	165,232	171,000	171,000	186,644	172,500
Other Financing Sources	-	946,509	99,300	1,191,380	992,800	-
Interfund Transfers	-	1,256,000	-	-	-	-
Total	311,321	2,543,170	1,323,852	2,575,512	2,392,454	1,611,617
<u>USES</u>						
Operating Budget	135,461	123,883	213,182	254,586	211,727	281,059
Other Financing Uses	431	1,206,277	1,350	1,131,073	629,785	-
Ending Fund Balance	175,429	1,213,010	1,109,320	1,189,853	1,550,942	1,330,558
Total	311,321	2,543,170	1,323,852	2,575,512	2,392,454	1,611,617

City of DuPont
2007 Adopted Budget

Budget Summary

SOURCES AND USES BY FUND CATEGORY

	2004	2005	2006		2007	
	Actual	Actual	Adopted	Revised	Actual	Adopted
STORMWATER						
SOURCES						
Beginning Fund Balance	451,294	537,164	551,811	555,044	555,040	664,071
Operating Revenues	311,349	362,288	406,000	406,000	445,759	497,000
Total	762,643	899,452	957,811	961,044	1,000,799	1,161,071

USES						
Operating Budget	196,558	285,002	337,915	351,945	309,495	298,865
Other Financing Uses	3,921	59,410	6,900	6,900	6,118	81,928
Interfund Transfers	25,000	-	-	-	-	-
Ending Fund Balance	537,164	555,040	612,996	602,199	685,186	780,278
Total	762,643	899,452	957,811	961,044	1,000,799	1,161,071

EQUIPMENT REPLACEMENT

SOURCES						
Beginning Fund Balance	273,051	422,412	657,478	661,955	661,955	1,025,913
Operating Revenues	1,018	11,921	12,000	12,000	20,926	22,000
Other Financing Sources	148,343	101,507	241,824	234,733	234,733	259,662
Interfund Transfers	-	150,000	190,000	190,000	190,000	-
Total	422,412	685,840	1,101,302	1,098,688	1,107,614	1,307,575

USES						
Other Financing Uses	-	23,885	44,200	89,897	85,188	159,700
Ending Fund Balance	422,412	661,955	1,057,102	1,008,791	1,022,426	1,147,875
Total	422,412	685,840	1,101,302	1,098,688	1,107,614	1,307,575

SUBTOTAL ENTERPRISE FUNDS

SOURCES						
Beginning Fund Balance	2,906,082	3,223,320	3,453,865	3,650,082	3,660,379	4,904,003
Operating Revenues	1,405,265	1,635,331	1,725,450	1,725,450	1,921,338	2,048,460
Other Financing Sources	148,343	1,086,387	341,124	1,426,113	1,227,533	259,662
Interfund Transfers	-	1,406,000	190,000	190,000	190,000	-
Total	4,459,690	7,351,038	5,710,439	6,991,645	6,999,250	7,212,125

USES						
Operating Budget	1,112,950	1,001,012	1,232,256	1,303,130	1,172,020	1,375,010
Other Financing Uses	98,421	1,433,647	239,650	1,490,070	785,009	497,878
Interfund Transfers	25,000	1,256,000	-	-	-	-
Ending Fund Balance	3,223,319	3,660,379	4,238,533	4,198,445	5,042,221	5,339,237
Total	4,459,690	7,351,038	5,710,439	6,991,645	6,999,250	7,212,125

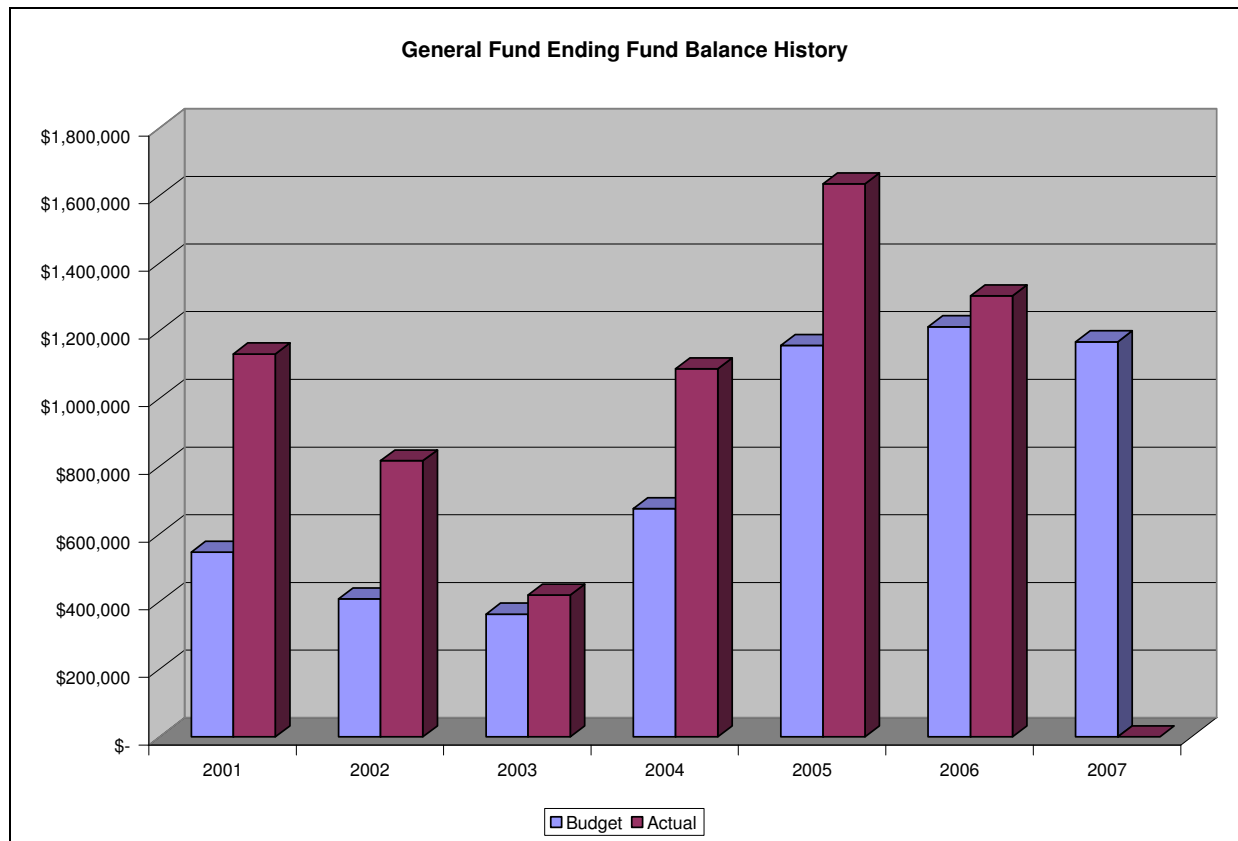
TOTAL ALL FUNDS

SOURCES						
Beginning Fund Balance	6,089,520	7,691,294	8,901,684	9,406,705	9,430,505	11,367,201
Operating Revenues	6,342,126	8,406,853	8,322,009	8,555,161	8,444,397	9,294,624
Other Financing Sources	1,466,303	1,747,697	747,786	2,431,701	2,254,966	404,673
Interfund Transfers	75,226	1,600,210	351,137	364,471	351,137	206,187
Total	13,973,175	19,446,054	18,322,616	20,758,038	20,481,005	21,272,685

USES						
Operating Budget	4,758,767	5,369,618	6,485,439	6,727,759	6,223,563	7,340,369
Debt Service	1,164,447	623,421	380,857	968,637	927,889	82,152
Other Financing Uses	283,442	2,422,300	2,978,355	4,333,034	2,022,101	3,015,508
Interfund Transfers	75,226	1,600,210	351,137	364,471	351,137	181,187
Ending Fund Balance	7,691,293	9,430,505	8,126,828	8,364,137	10,956,315	10,653,469
Total	\$ 13,973,175	\$ 19,446,054	\$ 18,322,616	\$ 20,758,038	\$ 20,481,005	\$ 21,272,685

ESTIMATE OF ENDING FUND BALANCES

Fund	Ending Fund Balance			
	2005 Actual	2006 Budget	2006 Actual YTD	2007 Budget
General	1,634,447	1,212,178	1,303,576	1,167,581
Street	58,239	9,696	23,557	19,901
Street Depreciation	145,098	173,893	195,127	230,940
Hotel/Motel Tax	70,366	93,617	117,203	144,216
Fire Mitigation	163,696	668,289	506,456	695,146
Technology	15,687	2,235	14,047	2,455
Glacier NW Settlement	711,751	729,751	748,007	781,751
Debt Service/LID	170,476	128,271	227,174	281,698
Capital Projects	2,800,366	1,147,762	2,778,946	1,990,544
Water Utility	1,230,374	1,397,602	1,783,667	2,080,526
Sewer Utility	1,213,011	1,189,853	1,550,942	1,330,558
Stormwater Utility	555,040	602,199	685,186	780,278
ER&R	661,955	1,008,791	1,022,426	1,147,875
Total	9,430,506	8,364,137	10,956,314	10,653,469





BUDGET DOCUMENT

The City of DuPont budget includes the financial planning and legal authority to obligate public funds. Additionally, the budget provides significant policy direction by the City Council to the staff and community. As a result, the City Council, staff and public are involved in establishing the budget. The budget document provides four functions:

1. Policy Document – The budget functions as a policy document in that the decisions made within the budget will reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.
2. Operational Guide – The budget of the City reflects its operations. Activities of each City function and organization have been planned, discussed, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other and to the attainment of the policy issues and goals of the City Council.
3. Link with the General Public – The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.
4. Legally Required Financial Planning Tool – The budget as a financial planning tool has been its most traditional use. Preparing and adopting a budget is a State law requirement of all cities as stated in Title 35A of the Revised Code of Washington (RCW). The budget must be adopted as a balanced budget and must be in place prior to the beginning of the City's fiscal year. The budget is the legal authority to expend public moneys and controls those expenditures by limiting the amount of the appropriation at the fund level. The revenues of the City are estimated, along with available cash carry-forward, to indicate funds available.

BUDGET PROCESS

The City of DuPont operates on a calendar year basis. It utilizes an incremental budgeting approach that assumes, for most functions of government, that the current year's budget is indicative of the base required for the following year. Any increases are incremental and are either based on need, emerging issues, Council goals, and available resources.

The budget process begins in late spring with departments preparing requests for new staff, programs, or significant increases to their current year budget that will address emerging issues and other operational needs. The Finance Director and City Administrator conduct an analysis of the departmental base budgets and the revenue outlook for the coming year to determine the availability of funds for any new initiatives. During the summer the departments also prepare their base budgets. These budget requests are submitted to the Finance Director for review. By late summer the Mayor reviews each department's budget requests and develops a preliminary budget recommendation.

As mandated by RCW 35A.33.135, the first requirement is that the Mayor submit estimated revenues and expenditures to the City Council on or before the first Monday in October. The preliminary budget is presented to the City Council in early October. Public hearings are held to obtain taxpayer's comments, and Council budget workshops are held throughout the fall. The Council makes its adjustments to the preliminary budget and adopts by ordinance a final balanced budget no later than December 31. The final

operating budget as adopted is published, distributed, and made available to the public during the first quarter of the following year.

After the budget is adopted, the City enters a budget implementation and monitoring stage. Throughout the year, expenditures are monitored by the Finance Division and department directors to ensure that funds are within the approved budget. Finance provides financial updates to the City Council to keep them current with the City's financial condition. Any budget amendments made during the year are adopted by City Council ordinance. These amendments allow for necessary adjustments to the budget that could not have been planned for during the normal budgeting process. Typical amendments include administrative adjustments, carry forward appropriations resulting from projects that were not completed at year end, and new grant revenues awarded after the budget adoption.

The Mayor is authorized to transfer budgeted amounts within a fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, or other conditions of employment must be approved by the City Council.

BASIS OF ACCOUNTING AND BUDGETING

Basis of Presentation – Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The City uses thirteen (13) separate funds. Each fund has a specific role and responsibility. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Revenues and expenditures within each fund are closely monitored to ensure accuracy, accountability, and efficiency. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of DuPont:

Governmental Fund Types

Governmental funds are used to account for activities typically associated with state and local government operations. There are four governmental fund types used by the City of DuPont:

General Fund

This fund is the primary fund of the City of DuPont. It accounts for all financial resources except those required or elected to be accounted for in another fund. It is used to meet the basic services that your local government provides. The General Fund covers Police, Fire, EMS, Parks and Recreation, Administration, Engineering, Planning, Building Development, Finance, Legal, and Legislative Services. Major revenue sources include taxes, fees, licenses and permits, and intergovernmental revenues (Federal, State and County).

Special Revenues Funds

These funds account for revenues that are legally restricted or designated to finance particular activities. The Street Fund is a Special Revenue Fund. Gas taxes are collected into the Street Fund and must be used for the maintenance of our arterial streets, sidewalks, and trails. Other Special Revenue funds include the Street Depreciation Fund, Hotel/Motel Tax Fund, Fire Mitigation Fund, Technology Fund, and Glacier NW Settlement Fund.

Debt Service Funds

These funds account for financial resources which are designated for the retirement of debt. The General Obligation Fund and the Local Improvement District (LID) Fund are Debt Service Funds. The General

Obligation bonds were voter approved bonds used to remodel the Community Center/City Hall in 1992 and the LID bonds are special assessment bonds used to construct the streets, utility infrastructure, sidewalks, etc. for the first phase of development in Northwest Landing. LID bonds are paid for through assessments against the benefited properties in the first phase of development.

Capital Project Fund

This fund accounts for financial resources which are designated for the acquisition or construction of general government capital projects. A part of the revenues received into this fund (such as Real Estate Excise Taxes or REET) are restricted by law to be used for general capital improvements.

Proprietary Fund Types

Proprietary Funds are used to account for services to the general public where all or most of the costs, including depreciation, are to be financed or recovered from users of such services. There are two generic fund types in this category:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily by user charges. The Water Utility Fund, the Sewer Utility Fund, and the Stormwater Fund are enterprise funds. These Utility Funds cover the City's water and sewer utilities, as well as the maintenance and costs of the City's stormwater system.

Internal Service Fund

This fund accounts for operations that provide goods or services to other departments or funds of the City on a cost-reimbursement basis. The Equipment Rental & Replacement (ER&R) Fund is an internal service fund. The ER&R Fund collects user fees from those departments with vehicles and major equipment. These fees are used to replace the vehicles or equipment based on a predetermined schedule.

With the exception of the General Fund, money within each fund cannot be used in other funds. Many of these revenues received in each fund are restricted in use by law and/or by legislative action. Funds may make interfund loans to other funds. However, any interfund loan must be paid back based on a predetermined schedule and must pay prevailing interest rates (usually the interest rate earned through the Local Government Investment Pool). The General Fund can make transfers to other funds if money is available.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The City of DuPont uses a cash basis of accounting. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

Budgets and Budgetary Accounting

Annual appropriated budgets are adopted for all funds. These funds are budgeted on the cash basis of accounting. The financial statements include budgetary comparisons for all funds.

Budgets are adopted at the fund level that constitutes the legal authority for expenditures. Annual appropriations for all funds lapse at the fiscal period end.

FINANCIAL POLICIES

Reserve Policy

The City recognizes the importance of maintaining a reserve account to meet unanticipated needs and to fund emergency expenditures. If a reserve account is nonexistent or low, there is concern by bond rating agencies about the entity's ability to make payments in times of economic downturn. On the other hand, if a reserve level is too high, there is concern that the entity is not using its resources adequately. Maintaining an adequate reserve is an essential component of cash management and good fiscal practice.

The City established a reserve policy for the General Fund beginning in the 1998 budget. The Council's policy at that time was to have 10% of annually projected revenues set aside in a contingency balance within the General Fund. However, due to revenue shortages, this level of funding has not always been possible. Beginning in 2005, the City began to reestablish its reserves. The reserve balance is to be held for possible use as Council may deem appropriate. Possible uses include meeting revenue shortfalls during times of economic downturn, meeting unanticipated expenditure needs, and financing possible emergency situations.

Investment Policy

The City maximizes its investment returns while maintaining the safety of its principal by investing its revenues in the Local Government Investment Pool (LGIP). The LGIP is an investment vehicle maintained by the State Treasurer's Office to help local governmental entities achieve higher rates of return by pooling local funds for economy of scale. Currently the LGIP is the only authorized investment vehicle available to the City.

Although the LGIP's rate of return is lower than more aggressive investment vehicles (such as stocks and bonds), the City's investments in the LGIP are easily accessed and highly stable. In other words, we can divest within 24 hours to meet any unexpected cash flow needs and there is no risk to the City's principal. The monthly rate of return on investments is reported to the Council through the Finance report and is available to the general public upon request.

The Finance Division is responsible for making and withdrawing investments while considering the City's cash flow requirements. The cash flow objective is to maintain the City's bank account cash balance at such a level so that the balance should be no more than what is sufficient to cover the City's immediate financial obligations. Any money above this threshold is invested in the LGIP.

Purchasing Policy

The City of DuPont currently uses a purchase order system for operational purchasing needs. Any purchases and contracts above a specific level are handled in accordance with state mandated purchasing practices, such as small works roster and bidding requirements.

Purchasing authority is based on the appropriated budget as passed by the City Council. Council must approve any purchases beyond original appropriations through the budget amendment process. If the budget requires an amendment, revenues are first readdressed to verify that adequate resources are available to fund the amendment. If adequate resources are available, proposed amendments are presented to Council for consideration. Public comment is taken on the amendment at the first reading. After receiving the public comment, Council considers the proposed amendment prior to passage. Once passed, any affected purchases may be made in accordance with the appropriate purchase order, small works roster, or bidding requirements.

Revenue Policy

The City's administration strives to maximize revenue by recommending stable and dependable tax measures and alternative revenue sources such as intergovernmental grants and loans. For established revenues, the Finance Division continues to pursue all collection efforts available to the City. User charges for services will also be proposed so that the charges are proportional to the actual costs of providing the related services.

Financial Communication

The City will continue to provide reports on the budget status to the Council, City departments, and DuPont's citizens. Spending figures are projected and compared to budgeted appropriations on a monthly basis. These reports are reviewed on a monthly basis by the affected departments, the Finance Director, and the City Administrator. Quarterly summary reports will be provided to the City Council for review. If fund projections exceed appropriations, an explanation must be provided by the appropriate department along with a course of action to correct the situation. Every effort is made to stay within budget. Any potential overruns in the bottom line will be documented for Council review for budget amendment consideration.

CITY REVENUES

Each of the thirteen (13) funds detailed within the 2007 Budget have a specific purpose and responsibility. The funds act much like the separate checking accounts maintained by family members. Each fund accounts for all revenues and all expenditures/expense transactions that occur throughout the year. This allows the City to accurately record revenues and authorize and monitor expenditures as to source and purpose for greater accountability and improved efficiency.

Most traditional local government functions, including police, fire, parks and recreation, finance, administration, planning, engineering, legal, building inspection, and legislative services, are budgeted within the General Fund. Following is a listing of many of the funding sources for the City. This list is not meant to be all-inclusive, but is meant to assist in understanding how and where much of the money comes from in the support of general services of the City.

TAX REVENUES

Tax revenues in 2007 (\$4,812,617) are projected to increase by \$675,500 or 16.33% over 2006 tax collections (\$4,136,967). The increase is primarily due to utility taxes, and retail sales tax and property tax associated with the rapid residential and commercial growth of the community.

Property Tax

Property taxes are the largest source of revenue in the General Fund. All real and personal property (except where exempt by law) is assessed by the Pierce County Assessor at 100 percent of the property's fair market value. Assessed values are adjusted each year based on market value changes.

Although property taxes represent a major source of funding for City services, the portion of each property owner's total tax bill allocated to the City is relatively small. In 2006, the total property tax rate for DuPont was \$10.08 per \$1,000 of assessed valuation. Of that total, about 17.3 percent, or \$1.74 per \$1,000 assessed valuation, went to the City. This included the levy lid lift and EMS levy. In 2007, the total property tax rate for DuPont is \$10.11 per \$1,000 of assessed valuation. Of that total, about 15.2

percent, or \$1.54 per \$1,000 assessed valuation, goes to the City. This includes the levy lid lift and EMS levy.

Initiative 747, which passed in November 2001, limits the annual increase in the regular property tax levy to the lesser of one percent or the implicit price deflator. Previously, the cap was six percent. The City can only exceed the limitation with the approval of voters. I-747 does not affect special levies that are approved by voters. The initiative does not affect property values and has no impact on the annual valuation of property that is done by the County Assessor. It does not cap the value of your property or your total property tax bill.

The City is also provided an allowance for new construction, which entitles the City to the property tax revenue generated by newly constructed businesses and homes. The new construction levy does not increase the overall tax rate paid by property owners. The City's total rate cannot be more than \$3.10 per \$1,000 of assessed valuation.

The annual tax impact on a property owner is usually different than the percent increase of the levy, since it depends on several factors such as changes in the assessed valuation of the property, growth in the City's overall assessed valuation, and levy increases by other taxing districts. The property tax rate is determined by dividing the levy amount by the assessed valuation per \$1,000.

DuPont voters approved a six-year EMS levy renewal during 2005 which went into effect in 2006. These funds must be used for EMS purposes. 2007 EMS property tax funds are projected to be \$455,360. The 2006 budget has appropriated \$652,266 for daily EMS operations; thus, the City has committed additional General Fund dollars to cover the additional costs that are not covered by the EMS levy.

DuPont voters also approved an increase to its regular property tax levy for collections commencing in 2003, with the rate thereafter being subject to otherwise applicable statutory limits. This additional tax revenue is needed to fund regular city operations. However, even with the voted rate increase, DuPont has the third lowest City property tax rate in 2007 than all other cities in Pierce County.

Retail Sales and Use Tax

Sales tax is levied on the sale of consumer goods (except most food products and services) and construction. The amount of revenue generated by sales tax fluctuates from year to year due to changes in the economy, buying habits of consumers, and the level of construction taking place in the City.

The general sales tax rate within the City of DuPont is 8.8 percent. Of the 8.8 percent, one percent (less 0.15 percent that goes to Pierce County) is returned to the City of Dupont, and the remainder is distributed to the State and other public agencies. The City's effective rate is .84%.

In September 2000, Pierce County voters approved a 0.1 percent increase in the general sales tax rate to provide funds to acquire, improve, rehabilitate, maintain, or develop regional and locals parks. Fifty percent of the funds are allocated to the Point Defiance Zoo and Northwest Trek. The remaining fifty percent are allocated on a per capita basis for parks to Pierce County (with a required match), Metropolitan Park District, and each city and town in Pierce County (except Tacoma). The City of Dupont can expect to receive \$50,820 in 2007.

In November 2001, Pierce County voters approved a 0.3 percent increase in the general sales tax rate for those areas within the Public Transportation Benefit Area (PTBA) boundaries. These funds are authorized for use by Pierce Transit to replace revenue lost when Initiative 695 cut off the Motor Vehicle Excise Tax as a source of funding for public transportation.

Criminal Justice Sales Tax

Under the authority granted by the State and approved by the voters, Pierce County levies an additional 0.1 percent sales tax to support criminal justice programs. The State collects this optional tax and retains 1.5 percent for administration. Of the amount remaining, 10 percent is distributed to the county and 90 percent is distributed to cities based on population. This revenue must be used exclusively for criminal justice purposes and cannot replace existing funds designated for these purposes.

Utility Taxes

Utility taxes are levied on the gross operating revenues that public and private utilities earn from operations within the boundaries of the City. This applies to electric, natural gas, water, sewer, surface water, solid waste, and telephone. Legislation passed in 1982 limits the tax rate on electric, gas, steam, and telephone utilities to six percent. There are no restrictions on the tax rates for water, sewer, surface water, and solid waste utilities. Currently, a six percent tax rate applies to both residential and commercial customers of the utilities which the City imposes a utility tax on.

This revenue source could be affected by federal legislation. Congress has considered various bills that would limit the definition of “telephones” as it relates to emerging technology. This could eliminate such services as Digital Subscriber Lines (DSL) and Voice Over IP (VOIP) from taxation as part of the telephone utility.

Leasehold Excise Tax

Leasehold excise taxes are collected on property owned by state or local governments and leased to private parties (City’s share). Leasehold taxes are paid in lieu of property taxes. The state rate is 12.4% of which the City is given 4 percent.

Real Estate Excise Tax (REET)

The Real Estate Excise Tax is levied on all sales of real estate, measured by the full selling price, including the amount of any liens, mortgages, and other debts given to secure the purchase. The State levies this tax at the rate of 1.28 percent. Cities are also authorized to impose a local tax of 0.50 percent. The first 0.25 percent tax must be used primarily for local capital improvements identified under the capital facilities plan element of the City’s Comprehensive Plan. The second 0.25 percent, which is optional, must also be used solely on capital projects. Capital projects are defined as those public works projects of a local government for the planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and parks. The acquisition of land for parks is not a permitted use of these funds.

Business & Occupation (B&O) Tax

The City of Dupont currently has a Business & Occupation Tax ordinance which requires all businesses conducting business within the city limits to pay a business and occupation tax. This tax applies to the gross revenues of most businesses with a rate of one-tenth of one percent. The City adopted a streamlined business & occupation tax ordinance in December 2004, which was a culmination of a project worked on for four years in cooperation with all local cities, the Association of Washington Businesses (AWB), and the Washington State Department of Revenue. Over the years, business leaders have expressed concern over the lack of uniformity among the various city business & occupation tax ordinances. This multi-year

project was to resolve those differences and craft a solution to assist in meeting everyone's needs. With the adoption of this ordinance there were some fundamental changes in how taxes are reported and remitted to the city. Some of the highlights are: revisions to the administrative provisions that streamline all taxes paid with the same deadlines, late penalties, refunds, and appeals; and uniform apportionment and credit provisions to ensure against multiple tax burdens on businesses with activities in more than one B&O tax-imposing city.

Hotel/Motel Tax

Hotel/Motel tax is levied upon charges made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and other transient accommodations in the City. The tax rate is two percent of the selling price or charge made for the lodging. The tax is taken as a credit against the state sales tax, so that what a patron pays in retail sales tax and the hotel/motel tax combined is equal to the retail sales tax in the jurisdiction. It is collected and administered by the Washington State Department of Revenue. State law requires that these taxes be credited to a special fund with limitations on use, principally to generate tourism/convention activities that bring new visitors to our area, as prescribed by RCW 67.28.310. Cities with over a 5,000 population are required to have a "Lodging Tax Advisory Committee" of at least five members appointed by the City Council. The City of DuPont created this committee in 2006.

LICENSES AND PERMITS

Building Related Permits

This category consists primarily of revenue collected by the Building Division and the Public Works Department. Included in this category are building permits, plumbing permits, grading permits, and mechanical permits. Fees imposed for permits are subject to a base charge determined by the type of permit, plus additional fees determined by either the dollar value or size (square foot or number of units) of the project.

Business Licenses and Permits

This category includes the issuance of business licenses, and permits for fire alarms, fire sprinkler systems, animal licenses, and other miscellaneous items. The fee structure for business permits is typically an annual fee or one-time charge depending on the particular type of license or permit. The City of Dupont also requires businesses with no physical presence in DuPont that are doing business in the city (e.g. contractors) to obtain a business license.

Franchise Fees

Franchise fees are charges levied on private utilities for the right to use city streets, alleys and other public properties. Cable TV franchise fees are governed by federal rather than state law and may be levied at a rate of five percent of gross revenues, regardless of the cost of managing the franchise process. The Federal Communication Commission ruled in 2002 that cable companies do not have to pay franchise fees on cable modem services.

INTERGOVERNMENTAL

State Shared Revenues

State shared revenues are received for liquor sales and motor vehicle excise taxes, including travel trailer and camper excise tax. These taxes are collected by the State of Washington and shared with local governments based on population. State shared revenues are distributed on either a monthly or quarterly basis, although not all quarterly revenues are distributed in the same month of the quarter.

The April 1, 2006 population figure used in the 2007 Budget is 6,610 as determined by the Office of Financial Management for Washington State. This figure is important when determining distribution of state shared revenues on a per capita basis.

State shared revenues also used to include motor vehicle excise tax and local vehicle license fees. The passage of I-695 in November 1999 resulted in the repeal of the motor vehicle excise tax and the passage of I-776 in November 2002 repealed the \$15 local vehicle license fees, resulting in the loss of this revenue source beginning in 2003. The State Legislature has provided “backfill” funds for cities to mitigate against the loss of revenue from I-695, but future allocations were eliminated in order to balance the state budget.

Liquor Receipts Profits and Taxes

In Washington State, liquor sales are controlled by a state-operated monopoly. Cities and towns receive 40 percent of the profits generated by the Washington State Liquor Control Board and 28 percent of the liquor excise tax receipts. The profits are distributed on the last day of March, June, September, and December. The excise portion is distributed on the last day of January, April, July, and October. The purpose of allocating these funds back to the cities is to help defray the costs for the policing of liquor establishments located within the city limits. Cities are required to appropriate at least two percent of these revenues to support approved alcohol and drug addiction programs.

The per capita rate projection for 2007 is \$7.44 from liquor board profits and \$4.27 from liquor tax. This is an increase from the 2006 revised per capita rates due to a number of new initiatives and programs by the Liquor Control Board aimed at increasing revenues or decreasing costs.

Motor Vehicle Fuel Tax (Gas Tax)

In Washington State, cities receive a portion of the state-collected gasoline tax. Beginning July 1, 2003, the state fuel tax increased to 28 cents per gallon from 23 cents as part of the “Nickel Funding Transportation Package” enacted by the state legislature. The State distributes 10.6961 percent of the base amount of 23 cents to cities (less some small deductions).

New transportation funding enacted by ESSB 6103, passed by the 2005 Washington Legislature and signed into law by Governor Gregoire, will provide additional revenues to incorporated cities and towns. Cities and towns received 8.333 percent of a three cent tax increase which began July 1, 2005, and 8.333 percent of another three cent increase which began July 1, 2006. This is in addition to the base amount of 23 cents to cities.

Prior to 2006, 31.86 percent of gas tax proceeds received had to be deposited into an Arterial Street Fund for the construction, improvement, chip sealing, seal-coating, and repair of arterial highways and city streets. The remaining funds received were to be deposited in a Street Fund for street maintenance. Cities and towns with a population of less than 15,000 could combine the two funds and use all their gas

tax money for maintenance if they desired. With the passage of SB 5969, beginning with the September 2005 distribution, cities only receive a single distribution. This means that cities can now spend any portion of their gas tax on street maintenance.

The revenue estimate for gas tax is based on a forecast provided by the Association of Washington Cities. Gas tax is imposed as a fixed amount per gallon of gas purchased (i.e. fluctuations in the price of gas will effect gas tax revenues only if consumption changes). In recent years, higher gas prices have resulted in lower consumption, which in turn has slowed the growth in this revenue source. The estimated per capita amount in 2007 is \$24.95.

Criminal Justice Revenues

The Washington State Legislature approved the Criminal Justice Funding Act in a special session of the Legislature in July 1990. The principal focus of the Act is to provide funding for county and city criminal justice systems, including police protection, mitigation of congested court systems, and relief of over-crowded jails.

Effective January 2004 the law changed on how the funds are distributed. Quarterly distributions of state general fund monies are based upon a purely per capita basis, with each city receiving a minimum of \$1,000, no matter how small their population.

The distribution is now divided into five separate distributions:

1. High Crime – For cities that have (1) a crime rate in excess of 125 percent of the statewide average; (2) levied an additional sales and use tax at the maximum rate per RCW 82.14.030, and (3) have less than 150 percent of the statewide average per capital yield for all cities from such local sales and use tax. 30 percent of the money available for this distribution is distributed to cities and towns with crime rates in excess of 175 percent of the statewide average. The monies are allocated based on population with no city receiving more than 50 percent (of the 30 percent). The remaining 70 percent of the money is distributed to cities and towns with crime rates in excess of 125 percent of the statewide average. These monies are also allocated based on population. No city may receive more than 30 percent of the total high crime monies available.

The other 50 percent of the municipal criminal justice assistance money is divided as follows:

2. Criminal Justice – Special Programs: Innovative Law Enforcement, At-Risk Children, and Domestic Violence – 54 percent is distributed to cities and towns on a per capita basis.
3. Criminal Justice – Contracted Services: 10 percent is distributed to cities and towns that contract with another governmental agency for a majority of the city's law enforcement services. These monies are allocated on a per capita basis.
4. Population – 16 percent is distributed to cities and towns based on population with no city receiving less than \$1,000 (per calendar year).
5. Violent Crime – 20 percent is distributed to cities and towns with a three-year average violent rate for each 1,000 in population in excess of 150 percent of the statewide three-year violent crime rate. Monies shall be distributed based on population with no city receiving more than one dollar per capita per calendar year.

The City of Dupont currently qualifies in two of the five funding areas: Special Programs and Population. The City does not qualify to receive the funds for high crime, violent crime, or contracted services.

The City also receives funding to help reduce impaired driving and to provide funding for the costs associated with enforcing laws relating to driving while under the influence of intoxicating liquor or any other drug and for other criminal justice purposes. This program is administered by the Department of Licensing and its revenue comes from licenses, permits, and fees.

CHARGES FOR SERVICES

Planning and Development Fees

These fees are collected for services related to the issuance of permits and the review of plans for compliance with City codes. Fees are generally collected at a level estimated to recover the cost of the service provided.

Utility Rates

The water, sewer, and stormwater rates fund most of the costs associated with providing these services in our community. Other revenue sources include hookup fees and interest earnings. These rates have not been increased for several years.

Miscellaneous Fees

Recreation fees are collected for participants in the City's recreation programs and activities. Other fees collected include sale of maps, documents and records, processing of invoices, fingerprinting fees, false alarm fees, and civil service testing fees.

MISCELLANEOUS REVENUE

Investment Income

In the City of Dupont, available cash is invested with the Local Government Investment Pool. The amount of interest received will vary with interest rates and the amount of cash available for investment during any particular budget year. Interest income is allocated to City funds according to average cash balance.

Rentals and Leases

Sources of rental and lease income include the rental of City owned facilities for events, and the leasing of City owned land for cell-tower usage.

Other Financing Sources

Other financing sources represent those funding sources that are one-time or non-recurring in nature. Examples include general long-term debt such as General Obligation Bonds, Local Improvement District (LID) financing, interfund transfers, insurance proceeds, restitution, and grants.

Interfund Transfers

Some funds receive revenues from other funds in the form of an interfund transfer. These transfers may represent payments for service, an operating transfer, or a concentration of revenues for a specific project. The following funds receive transfers from other funds.

- Street Fund is budgeted to receive a transfer in the amount of \$137,000 from the General Fund.
- General Obligation Debt Service Fund is budgeted to receive a transfer of \$44,187 from the Capital Projects Fund.
- Capital Projects Fund is budgeted to receive a transfer from the General Fund of \$25,000.

MAJOR BUDGET ASSUMPTIONS

- The 2006 population figure used in the 2007 Adopted Budget is 6,610 as determined by the Office of Financial Management for the State of Washington. This figure is important when determining distribution of State shared revenues on a per capita basis.
- The 2007 assessed valuation (AV) is \$1,026,725,962. The City's assessed valuation is determined by the Pierce County Assessor-Treasurer.
- Property taxes are levied based on assessed value and the City's authorized levy rate of \$1.54 per thousand dollars of assessed value. This includes the EMS and excess levies.
- Gas taxes, liquor excise taxes and liquor profits are based upon estimates from the Municipal Research and Services Center (MRSC).
- Building permit and land use fees are estimated by the Community Development department based on expected 2007 collections.
- Revenue forecasts are largely influenced by historical trends of revenue received, rates for services provided, inflation, and population growth, as well as other known factors specific to each revenue source.
- Service levels are the same or greater than provided in 2006.
- Positions and salary ranges are based on the City's compensation and classification plan, incorporating increases in accordance with the approved collective bargaining agreements.
- Benefit amounts are based on employee benefit plans now in force, with the continued incorporation of a provision for employee sharing of the medical premium in accordance with the approved collective bargaining agreements. The employee medical premium contribution has also been applied to non-represented classifications.
- Equipment replacement funds contributions are budgeted from the operating expenses of departments owning the capital equipment or vehicles in an amount necessary to replace the equipment or vehicle at the end of its useful life.

RISK MANAGEMENT

The City of DuPont is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). This agency is a pool of Washington cities that uses its collective buying power to purchase general liability, public officials, property, and automobile insurance. The City was recognized with a Certificate of Excellence for having no claims in 2005. The City's industrial (worker's compensation) insurance is provided by Washington State Department of Labor and Industries, and unemployment insurance is paid through the State of Washington Employment Security Department. The City is also a member of the Association of Washington Cities Retrospective Rating Pool for workers' compensation claims. It is anticipated that membership in this pool will improve the City's management of claims as well as reduce future costs.

SALARIES AND BENEFITS

Employee compensation continues to be the largest expense for the City. Total salaries and benefits are budgeted at \$4,159,301. There are 1.5 additional positions added in the 2007 budget, bringing the total authorized positions to 47. The new positions are a Police Detective and a part-time Community and Recreation Events Coordinator.

The City currently has three bargaining units: the DuPont Employees Association (DEA), the DuPont Police Officers' Association Local #165 (DPA), and the DuPont Professional Fire Fighters Local #3829 (DFA). All three of these contracts expired at the end of 2006, with the new DEA and DPA contracts for 2007-2009 being ratified in early 2007. A new Fire contract is in the negotiation process.

Per the bargaining agreement, the DPA employees will receive a 4.2% cost of living (COLA) adjustment effective January 1, 2007. DPA employees are also eligible for annual step increases (predetermined by the contract) pending a satisfactory performance review. Additionally, employees are eligible for longevity pay and specialty pay upon meeting certain criteria.

Per the bargaining agreement, the DEA employees will receive a 4.2% cost of living (COLA) adjustment effective January 1, 2007. DEA employees also receive step increases (predetermined by the contract) on January 1st and July 1st pending a satisfactory annual performance review. Additionally, employees are eligible for longevity pay upon meeting certain thresholds of employment length.

DFA employees are eligible for annual step increases (predetermined by the contract) pending a satisfactory performance review. Additionally, employees are eligible for longevity pay upon meeting certain thresholds of employment length.

Exempt employees salary ranges are set by the Mayor and City Council and are not subject to automatic cost of living increases on January 1, 2007. A Compensation Committee was established to review elected officials salaries. The recommendations from this committee were effective on January 1, 2006.

The City offers a variety of benefits to its employees through the Association of Washington Cities Benefits Trust Group. Benefits also have increased over 2006 rates. Regence health insurance rates increased approximately 6%, while Group Health rates increased 12.1%. Washington Dental Service rates for dental insurance increased by 2%. Willamette Dental was offered as another dental provider in 2007. Vision Services Provider rates for vision insurance increased by 3%. The rates for long-term disability and life insurance remained the same.

All of the above factors were taken into consideration when formulating salary and benefit projections.

FUND BALANCES

Each fund begins the year with a beginning fund balance. As the year progresses the expenditures made from the fund and revenues received will change the fund balance. A minimum amount of fund balance should be maintained in each operating fund to meet cash flow needs and, if needed, as a means of meeting commitments when a revenue shortfall occurs. Fund balance in excess of the amount needed for minimum cash flow purposes can be used to fund one-time expense or to replenish or enhance reserves. Budgeted fund balances recognize all cash resources estimated to be available as of the end of the year.

Citywide fund balances increased 16.1% between 2005 and 2006, and are projected to decrease by 2.8% between 2006 and 2007, primarily due to costs associated with the Civic Center project.



GOVERNANCE DEPARTMENT

MISSION

To provide excellent representative government, opportunity for citizen participation and service, and superior professional management of operations.

DESCRIPTION

The **Governance** Department is organized into four sections. The staffing is three permanent employees: the City Administrator, City Clerk and part-time Human Resources Assistant. The sections are:

- The Mayor and Council
- The City Administrator's Office
- Legal Services
- Emergency Management

The **Mayor and City Council** are the elected officials providing oversight for the City organization. The City of DuPont is a noncharter code city operating under the Council-Mayor form of government.

The **Mayor** is the Chief Executive Officer of the City and is responsible for supervising municipal operations. The Mayor may appoint a City Administrator to delegate many operational duties. The Mayor prepares a recommended annual budget, has oversight of the hiring of City employees, chairs all regular City Council meetings, and ensures the timely enforcement of all ordinances, contracts and franchises. The Mayor makes regular reports on operational performance and issues to the City Council.

The **City Council** is the legislative body of the City and as such is responsible for long-term policy (over one year). The City Council adopts the final City budget and any amendments to the budget. The laws of the City can only be adopted or amended by action of the City Council. The City Council adopts personnel policies, a classification and compensation plan, and may direct comments to the Mayor on operational performance. The City Council engages citizen input and participation on City business.

The **City Administrator's Office** functions under the authority of the Mayor and provides professional management for the municipal organization. The City Administrator focuses on three key functions: providing operational leadership, ensuring community participation and customer service, and keeping a superior level of staff support for the Mayor and City Council.

The **City Clerk** functions under the City Administrator and is responsible for providing support for City Council meetings including agendas, meetings, packets, and legal notices. The Clerk is also responsible for City-wide records management, including public disclosure, as well as maintaining the contracts and agreements master file.

Human Resources functions under the direction of the City Administrator and is responsible for recruitment, personnel records and employee benefits administration, training, labor relations, and ensuring compliance with personnel policies and regulations.

The **Legal Services** function is a contract service. An experienced firm, well versed in municipal law issues, provides support in specialized areas such as land use planning, personnel and labor relations, legislative analysis, and legal opinions.

Emergency Management provides overall coordination of emergency operations. Emergency Management functions include preparedness, mitigation, response, and recovery. In 2007 the Emergency Management budget has been placed within Governance to better reflect the oversight roles of the Mayor and City Administrator. Prior to 2007 the Emergency Management budget resided within the Fire Department budget.

MAJOR 2007 GOALS

- Advance the Civic Center and Public Safety Building Project.
- Join the Puget Sound Performance Management network.
- Produce a 2007 revision to the Strategic Plan.
- Establish an employee reward program for innovation.
- Establish an employee recognition program.
- Identify and remove archaic DuPont Municipal Code (DMC) language.
- Continue to enhance the content and use of the website.
- Increase the use of C-RCC and the Rainier Media Center.
- Continue to develop a citizen academy and volunteer program to engage citizens.
- Use the Mid-Year Report and Annual Mayor's Report to inform the public.
- Provide a regular newsletter, featuring articles and stories on DuPont's progress.
- Investigate regional service delivery models.
- Facilitate the interaction with the DuPont Business Association.
- Relocate the emergency operations center (EOC) to City Hall.
- Provide staff and elected officials training on local, state and federal mandates including NIMS and the local incident command system.
- Provide emergency management drills to evaluate the training received and the emergency operation center plan.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Annual performance reviews and annual goals for all employees	Annual review, monthly progress reports, quarterly coaching	100% annual review, 50% written annual plan
Systematic training and development of employees	40 hrs. of in-service training per year	All employees have access to mandatory and optional personal development training

Virtual City Hall with increased use of the internet, PEG channels, and a readerboard	A mix of media used to communicate with the public	90% satisfaction rate with the DuPont menu of information sources
Excellent Staff Reports to the Mayor and City Council	Well reasoned, stated options, recommendations, no errors	95% satisfaction rate by Mayor and Council
Regular teambuilding and goal setting with Council and Management team	Annual Operating Plan, Six Month Goal Forecast, Monthly Progress Reports	Meet Quarterly Plan Targets

City of DuPont
2007 Program Expenditure Budget

GOVERNANCE

EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 57,028	\$ 98,939	\$ 186,916	\$ 230,045	\$ 188,939	\$ 185,107
12.00	Overtime	612	745	713	713	1,329	-
21.00	Personnel Benefits	13,752	27,484	56,811	67,663	45,252	53,311
	Total Salary, Wages and Benefits	\$ 71,392	\$ 127,168	\$ 244,440	\$ 298,421	\$ 235,520	\$ 238,418
31.00	Office Supplies	\$ 612	\$ 115	\$ 1,025	\$ 1,025	\$ 133	\$ 900
32.00	Gas, Oil & Fuel	-	-	200	200	-	400
33.00	Operating Supplies	3,322	374	2,200	2,200	1,991	4,250
35.00	Small Tools & Equipment	1,594	176	-	-	1,298	10,400
41.00	Professional Services	133,719	140,074	154,000	154,000	121,695	170,000
42.00	Communications	247	118	250	950	504	2,800
43.00	Travel and Subsistence	2,181	4,051	4,900	4,900	2,450	8,000
44.00	Advertising	-	138	-	-	950	-
45.00	Equipment Rental	-	-	1,500	1,500	272	10,000
46.00	Insurance	5,031	4,750	7,400	7,400	7,400	8,972
47.00	Utilities	-	-	625	625	759	-
48.00	Repair & Maintenance	3,423	407	1,000	1,000	-	10,000
49.00	Miscellaneous	8,312	17,047	51,560	41,560	17,526	18,010
51.00	Intergovernmental Services	7,884	7,097	9,000	9,000	10,728	4,200
	Total Other Expenditures	\$ 166,325	\$ 174,601	\$ 233,660	\$ 224,360	\$ 166,398	\$ 247,932
64.00	Machinery and Equipment	\$ -	\$ 3,635	\$ 1,525	\$ 1,525	\$ 5,061	\$ 16,700
91.00	Equipment Replacement	-	-	3,302	3,302	3,302	4,810
	Total Capital Outlay	\$ -	\$ 3,635	\$ 4,827	\$ 4,827	\$ 8,363	\$ 21,510
TOTAL EXPENDITURES		\$ 237,717	\$ 305,404	\$ 482,927	\$ 527,608	\$ 410,281	\$ 507,860

For detail on programs, see worksheets for Mayor-Council, Executive, Legal and Emergency Management

City of DuPont
2007 Program Expenditure Budget

PROGRAM: MAYOR-COUNCIL 001-001-511-10							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 4,140	\$ 4,740	\$ 19,800	\$ 39,600	\$ 38,995	\$ 39,600
21.00	Personnel Benefits	380	418	1,545	2,821	2,985	3,918
	Total Salary, Wages and Benefits	\$ 4,520	\$ 5,158	\$ 21,345	\$ 42,421	\$ 41,980	\$ 43,518
31.00	Office Supplies	\$ 103	\$ -	\$ 125	\$ 125	\$ -	\$ -
33.00	Operating Supplies	1,366	8	-	-	512	200
35.00	Small Tools & Equipment	-	-	-	-	863	-
41.00	Professional Services	12,230	4,661	15,000	15,000	932	15,000
43.00	Travel and Subsistence	1,394	1,462	2,000	2,000	349	2,000
44.00	Advertising	-	138	-	-	-	-
45.00	Equipment Rental	-	-	-	-	237	-
46.00	Insurance	4,811	4,539	5,286	5,286	5,286	4,919
49.00	Miscellaneous	-	-	500	500	-	500
49.01	Conference/School/Training	3,105	1,270	7,000	7,000	2,035	7,000
49.02	Printing/Binding	204	-	-	-	-	-
49.03	Professional Dues & Subscriptions	3,995	11,267	35,000	25,000	9,876	250
51.00	Intergovernmental Svcs	5,231	7,097	6,000	6,000	6,725	-
53.00	Taxes & Assessments	-	254	-	-	692	-
	Total Other Expenditures	\$ 32,439	\$ 30,696	\$ 70,911	\$ 60,911	\$ 27,507	\$ 29,869
64.00	Machinery and Equipment	\$ -	\$ -	\$ 1,525	\$ 1,525	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ 1,525	\$ 1,525	\$ -	\$ -
TOTAL EXPENDITURES		\$ 36,959	\$ 35,854	\$ 93,781	\$ 104,857	\$ 69,487	\$ 73,387

11.00 1 Mayor and 7 Councilmembers
41.00 Legal services, consulting services (recruitment, facilitation, special projects)
49.01 City Annual Legislative Conference; AWC Annual Conference
49.03 Municipal code on MRSC website
49.03 Citywide dues & Rainier Media Center contribution moved to Non-Departmental in 2007
51.00 Voter maintenance & election fees moved to Non-Departmental in 2007

City of DuPont
2007 Program Expenditure Budget

PROGRAM: EXECUTIVE 001-002-513-10							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 50,310	\$ 91,384	\$ 134,708	\$ 158,037	\$ 119,185	\$ 145,507
21.00	Personnel Benefits	12,346	26,059	43,799	53,375	33,013	49,393
	Total Salary, Wages and Benefits	\$ 62,656	\$ 117,443	\$ 178,507	\$ 211,412	\$ 152,198	\$ 194,900
31.00	Office Supplies	\$ 7	\$ -	\$ 100	\$ 100	\$ -	\$ -
33.00	Operating Supplies	154	301	200	200	817	550
35.00	Small Tools & Equipment	-	-	-	-	435	200
41.00	Professional Services	3,270	32,901	20,000	20,000	14,803	30,000
42.00	Communications	34	-	250	250	-	-
42.01	Communications - Other	-	118	-	700	504	600
43.00	Travel and Subsistence	593	997	2,000	2,000	2,101	2,000
44.00	Advertising	-	-	-	-	622	-
46.00	Insurance	220	211	2,114	2,114	2,114	2,743
49.00	Miscellaneous	-	-	-	-	41	-
49.01	Conference/School/Training	255	2,426	2,000	2,000	1,375	2,000
49.03	Professional Dues & Subscriptions	753	1,304	1,200	1,200	1,103	1,400
49.04	Recording Fees	-	591	-	-	1,578	-
	Total Other Expenditures	\$ 5,286	\$ 38,849	\$ 27,864	\$ 28,564	\$ 25,493	\$ 39,493
91.00	Equipment Replacement	\$ -	\$ -	\$ 3,302	\$ 3,302	\$ 3,302	\$ 3,901
	Total Capital Outlay	\$ -	\$ -	\$ 3,302	\$ 3,302	\$ 3,302	\$ 3,901
TOTAL EXPENDITURES		\$ 67,942	\$ 156,292	\$ 209,673	\$ 243,278	\$ 180,993	\$ 238,294

11.00 City Administrator - 60%; City Clerk - 100%; HR Assistant (.63 FTE) - 100%; Assistant City Administrator (differential salary)
 41.00 Professional Services (negotiations); DuPont Municipal Code update (\$10,000)
 43.00 City Manager State Summer Conf.; ICMA National Conf.; AWC Legislative Conf.; PCCFOA meetings; City Clerk conference
 49.01 Training: AWC, ICMA, WMCA, NW Municipal Clerks; Retreat
 49.03 Dues: ICMA, WCMA, WMCA, IIMC, WA Employment Updates

City of DuPont
2007 Program Expenditure Budget

PROGRAM: LEGAL							
001-003-515-20							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
41.01	Prof Svcs - General Legal Counsel	\$ 102,220	\$ 101,198	\$ 95,000	\$ 95,000	\$ 97,225	\$ 100,000
41.02	Prof Svcs - Legal Negotiations	13,500	1,136	-	-	7,772	-
49.02	Printing/Binding	-	-	-	-	6	-
Total Other Expenditures		\$ 115,720	\$ 102,334	\$ 95,000	\$ 95,000	\$ 105,003	\$ 100,000
TOTAL EXPENDITURES		\$ 115,720	\$ 102,334	\$ 95,000	\$ 95,000	\$ 105,003	\$ 100,000

City of DuPont
2007 Program Expenditure Budget

PROGRAM: EMERGENCY MANAGEMENT							
001-020-525-60							
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted	
11.00 Salaries and Wages	\$ 2,578	\$ 2,815	\$ 32,408	\$ 32,408	\$ 30,759	\$ -	
12.00 Overtime	612	745	713	713	1,329	-	
21.00 Personnel Benefits	1,026	1,007	11,467	11,467	9,254	-	
Total Salary, Wages and Benefits	\$ 4,216	\$ 4,567	\$ 44,588	\$ 44,588	\$ 41,342	\$ -	
31.00 Office Supplies	\$ 502	\$ 115	\$ 800	\$ 800	\$ 133	\$ 900	
32.00 Gas, Oil & Fuel	-	-	200	200	-	400	
33.00 Operating Supplies	1,802	65	1,000	1,000	662	1,500	
33.11 Operating Supplies - Emergency Event	-	-	1,000	1,000	-	2,000	
35.00 Small Tools & Equipment	1,594	176	-	-	-	10,200	
41.00 Professional Services	2,499	178	24,000	24,000	963	25,000	
42.00 Communications	-	-	-	-	-	2,200	
42.01 Communications - Other	213	-	-	-	-	-	
43.00 Travel and Subsistence	194	1,592	900	900	-	1,500	
43.11 Subsistence - Emergency Event	-	-	-	-	-	2,500	
44.00 Advertising	-	-	-	-	328	-	
45.00 Operating Rental & Leases	-	-	500	500	35	5,000	
45.11 Equipment Rental - Emergency Event	-	-	1,000	1,000	-	5,000	
46.00 Insurance	-	-	-	-	-	1,310	
47.00 Utilities	-	-	625	625	759	-	
48.00 Repair & Maintenance	3,423	407	1,000	1,000	-	10,000	
49.00 Miscellaneous	-	-	-	-	35	-	
49.01 Conference/School/Training	-	6	5,000	5,000	1,245	6,000	
49.03 Professional Dues & Subscriptions	-	183	860	860	232	860	
51.00 Intergovernmental Services	2,653	-	3,000	3,000	4,003	4,200	
Total Other Expenditures	\$ 12,880	\$ 2,722	\$ 39,885	\$ 39,885	\$ 8,395	\$ 78,570	
64.00 Machinery and Equipment	\$ -	\$ 3,635	\$ -	\$ -	\$ 5,061	\$ 16,700	
91.00 Equipment Replacement	-	-	-	-	-	909	
Total Capital Outlay	\$ -	\$ 3,635	\$ -	\$ -	\$ 5,061	\$ 17,609	
TOTAL EXPENDITURES	\$ 17,096	\$ 10,924	\$ 84,473	\$ 84,473	\$ 54,798	\$ 96,179	

31.00 EOC & general office supplies
33.00 Technical references, copier/printer supplies
35.00 EOC equipment, incident command vests
41.00 Emergency Management oversight professional
42.00 Phone system upgrades
48.00 Repairs/maintenance needed to utilize City Hall as Emergency Operations Center (electrician for generator; system upgrades)
49.01 National Emergency Mgmt Conference, WA State Emergency Mgmt Conference, Emergency Mgmt Classes
49.03 Local, State & National Emergency Mgmt associations, Journal of Emergency Mgmt
51.00 Interagency contract with Pierce County Dept of Emergency Management
64.00 Radios, transmitters, antennas, TV-VCR combo

Effective 2007, Emergency Management budget is under the Governance Division. Prior to 2007, this budget was under the Fire Department.

SUPPORT SERVICES DEPARTMENT

MISSION

The mission of the City of DuPont Support Services Department is to implement fiscal policies, procedures, and reporting mechanisms which will safeguard the assets of the City and enable citizens, elected officials, and City departments to ascertain the City's financial condition, to evaluate its performance, and to plan its future.

DESCRIPTION

The Support Services Department is organized into three functions with an authorized staff of four FTEs.

Budget and Finance is responsible for managing the City's financial resources. This division provides the following services for City government: coordination of the annual budget development process, compiling of monthly, annual and ad-hoc reports, processing payments and receipts that aid in the care and deployment of resources needed to provide essential and desired services to the people and businesses dwelling within the City, invests temporary cash reserves in accordance with the investment policy, and administers the City's debt program. The Finance division provides accounting services including payroll, purchasing, accounts payable and receivable, fixed asset accounting, and cash management. Additionally, the division produces the annual financial report for use in reporting to citizens, the State and constituents in accordance with laws and regulations of the State of Washington.

Risk Management develops , recommends, and implements policies and procedures to maintain adequate protection for risks of loss, damage or liability to City property, City business interruption, general liability, business automobile, and worker injury. The department employs solutions such as safety training of workers and supervisors, accident investigation, financial cost-benefit analysis, and use of diverse financial instruments to control or reduce selected types of risk.

Information Systems provides technical support and trouble shooting to maintain the City's information infrastructure. This service assesses opportunities to use computer systems and processes to improve service delivery, records management, and development of City staff to effectively utilize chosen innovations that will benefit the citizens of DuPont. This division is responsible for general maintenance and administration of network resources and services, hardware replacement and acquisitions, software upgrades, and site licensing.

MAJOR 2007 GOALS

- To continue to facilitate efficiencies in the City's annual budget development process.
- Continue improving financial processes and systems to increase efficiencies, and maintain and enhance the City's financial integrity.

- Provide financial analysis and reports for City Council, Mayor, and managerial decision making.
- To further research and develop financial performance measurements to enable management, Council, and citizens to better assess the financial health of the City.
- Oversee the planned infrastructure upgrade to the City's information technology system.
- To publish an accounting manual of financial policies, procedures, and chart of accounts providing formal documentation and guidance for city staff.
- Review financial policies and procedures and submit to council for adoption as needed.
- Maintain and enhance the City's financial integrity.
- Provide a useful technology system that enhances and facilitates the way City services and information is provided.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Adequate internal control policies and procedures and accurate timely annual financial report	Unqualified audit report on the City of DuPont Annual Financial Report	100%
Spending of resources as provided by the Adopted Budget	Favorable budget variance	5% favorable budget variance
Accurate Revenue Forecast	Revenue Estimate compared to Actual Revenue	+/- 3% of estimated revenue
Maintain fiscal integrity and continued solvency	Maintain fund balances at appropriate levels	10% of general fund appropriation
Develop budget and prepare budget amendments on a periodic and timely basis	WFOA Distinguished Budget Award received	100%
Accurately account for revenues and invest cash to the best advantage of the City	Cash balanced at the end of every month	100%
Ensure all vendors and employees receive accurate and timely payments	Error free checks issued	90%
Prudent collection of receipts due to the City	% of Accounts Receivables > 90 days	< 3% of Monthly billings

City of DuPont
2007 Program Expenditure Budget
SUPPORT SERVICES DEPARTMENT

EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00 Salaries and Wages	\$ 88,643	\$ 62,979	\$ 88,688	\$ 88,688	\$ 80,079	\$ 92,957
12.00 Overtime	294	1,038	5,650	5,650	478	6,181
21.00 Personnel Benefits	25,586	16,753	27,124	27,124	18,706	33,366
Total Salary, Wages and Benefits	\$ 114,523	\$ 80,770	\$ 121,462	\$ 121,462	\$ 99,263	\$ 132,504
31.00 Office Supplies	\$ 10,186	\$ 5,858	\$ 7,400	\$ 7,400	\$ 3,520	\$ 7,000
33.00 Operating Supplies	2,340	10,660	9,500	9,500	11,789	12,700
35.00 Small Tools & Equipment	-	420	750	2,250	2,789	650
41.00 Professional Services	79,518	11,020	43,000	48,000	32,366	40,300
42.00 Communication	32,773	36,482	38,000	34,160	29,879	39,100
43.00 Travel and Subsistence	1,977	3,218	4,000	4,000	5,145	5,500
44.00 Advertising	3,871	1,809	3,000	3,000	5,300	-
45.00 Equipment Rental	11,881	10,474	15,000	15,000	8,402	10,500
46.00 Insurance	8,317	8,234	937	937	937	2,413
47.00 Utilities	1,506	1,284	2,000	2,000	1,537	2,000
48.00 Repair & Maintenance	8,145	12,273	14,527	18,227	21,406	27,470
49.00 Miscellaneous	6,148	9,182	8,550	8,550	12,796	7,750
51.00 Intergovernmental Services	13,321	15,193	41,750	53,750	36,814	7,500
53.00 Taxes & Assessments	-	-	-	-	-	-
Total Other Expenditures	\$ 179,983	\$ 126,107	\$ 188,414	\$ 206,774	\$ 172,680	\$ 162,883
64.00 Machinery and Equipment	\$ 16,211	\$ 5,915	\$ 5,150	\$ 10,150	\$ 9,416	\$ -
91.00 Equipment Replacement	14,293	13,578	14,476	14,476	14,476	15,406
Total Capital Outlay	\$ 30,504	\$ 19,493	\$ 19,626	\$ 24,626	\$ 23,892	\$ 15,406
TOTAL EXPENDITURES	\$ 325,010	\$ 226,370	\$ 329,502	\$ 352,862	\$ 295,835	\$ 310,793

For detail on programs, see worksheets for Finance and Central Services.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: FINANCE							
001-004-514-23							
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted	
11.00 Salaries and Wages	\$ 88,643	\$ 62,979	\$ 88,688	\$ 88,688	\$ 80,079	\$ 92,957	
12.00 Overtime	294	1,038	5,650	5,650	478	6,181	
21.00 Personnel Benefits	25,586	16,753	27,124	27,124	18,706	33,366	
Total Salary, Wages and Benefits	\$ 114,523	\$ 80,770	\$ 121,462	\$ 121,462	\$ 99,263	\$ 132,504	
31.00 Office Supplies	\$ 1,813	\$ 43	\$ -	\$ -	\$ -	\$ -	
33.00 Operating Supplies	73	830	1,000	1,000	728	700	
35.00 Small Tools & Equipment	-	-	250	250	-	150	
41.00 Professional Services	64,789	551	28,000	28,000	10,895	20,000	
42.01 Communications - Other	-	-	700	700	-	600	
42.02 Communications - Postage	-	55	100	100	-	-	
43.00 Travel and Subsistence	1,977	3,202	4,000	4,000	5,138	5,500	
44.00 Advertising	3,871	1,809	3,000	3,000	4,934	-	
46.00 Insurance	-	528	554	554	554	1,968	
48.00 Repair & Maintenance	-	-	350	350	87	350	
48.01 Maintenance - Software	7,699	4,299	4,677	4,677	4,677	5,000	
49.00 Miscellaneous	210	2,715	100	100	2,993	100	
49.01 Conference/School/Training	2,430	1,270	3,200	3,200	1,700	3,200	
49.02 Printing/Binding	-	125	200	200	-	-	
49.03 Professional Dues & Subscriptions	1,744	575	1,200	1,200	505	650	
49.04 Recording Fees	30	-	-	-	-	-	
51.00 Intergovernmental Services	13,321	15,193	41,750	53,750	36,814	7,500	
Total Other Expenditures	\$ 97,957	\$ 31,195	\$ 89,081	\$ 101,081	\$ 69,025	\$ 45,718	
64.00 Machinery and Equipment	\$ -	\$ -	\$ 1,350	\$ 2,850	\$ 3,000	\$ -	
91.00 Equipment Replacement	-	10,630	3,348	3,348	3,348	3,126	
Total Capital Outlay	\$ -	\$ 10,630	\$ 4,698	\$ 6,198	\$ 6,348	\$ 3,126	
TOTAL EXPENDITURES	\$ 212,480	\$ 122,595	\$ 215,241	\$ 228,741	\$ 174,636	\$ 181,348	

11.00 Support Svcs Director - 35%; Finance Specialist - 45%; Clerical Assistant - 20%; Staff Accountant - 60%
33.00 Special paper products, software
41.00 Microflex tax audit; Financial model consultant
44.00 Legal advertising & notices moved to Non-Departmental in 2007
48.00 Maintenance contract - security drop box
48.01 Financial software maintenance contract
49.01 Training & staff development, conferences, software training, professional certifications
49.03 Dues - WFOA, GFOA, WCMA, Springbrook User Group, WMTA; PCCFOA; PSFOA
51.00 Audit Fees - \$7,500
51.00 Jail Services and Court Contract moved to Non-Departmental in 2007
91.00 Equipment replacement reserves

City of DuPont
2007 Program Expenditure Budget

PROGRAM: CENTRAL SERVICES 001-005-518-10						
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
31.00 Office Supplies	\$ 8,373	\$ 5,815	\$ 7,400	\$ 7,400	\$ 3,520	\$ 7,000
33.00 Operating Supplies	2,267	9,830	8,500	8,500	11,061	12,000
35.00 Small Tools & Equipment	-	420	500	2,000	2,789	500
41.00 Professional Services	2,264	3,659	15,000	15,000	15,309	16,100
41.00 Professional Services - I.T.	12,465	6,810	-	5,000	6,162	4,200
42.00 Communications	24,737	25,312	24,000	20,860	16,380	24,000
42.01 Communications - Other	1,124	589	700	-	-	-
42.02 Communications - Postage	6,912	10,526	12,500	12,500	13,499	14,500
43.00 Travel and Subsistence	-	16	-	-	7	-
44.00 Advertising	-	-	-	-	366	-
45.00 Operating Rental & Leases	11,881	10,474	15,000	15,000	8,402	10,500
46.00 AWC-RMSA Insurance	8,317	7,706	383	383	383	445
47.00 Utilities	1,506	1,284	2,000	2,000	1,537	2,000
48.00 Repair & Maintenance	-	4,246	5,500	9,200	8,874	10,000
48.01 Hardware/Software Maintenance	446	3,728	4,000	4,000	7,768	12,120
49.00 Miscellaneous	-	57	100	100	704	300
49.01 Conference/School/Training	-	-	-	-	395	-
49.02 Printing/Binding	1,506	4,420	3,500	3,500	5,877	3,500
49.03 Professional Dues & Subscriptions	228	20	250	250	622	-
Total Other Expenditures	\$ 82,026	\$ 94,912	\$ 99,333	\$ 105,693	\$ 103,655	\$ 117,165
64.00 Machinery and Equipment	\$ 16,211	\$ 5,915	\$ 3,800	\$ 7,300	\$ 6,416	\$ -
91.00 Equipment Replacement	14,293	2,948	11,128	11,128	11,128	12,280
Total Capital Outlay	\$ 30,504	\$ 8,863	\$ 14,928	\$ 18,428	\$ 17,544	\$ 12,280
TOTAL EXPENDITURES	\$ 112,530	\$ 103,775	\$ 114,261	\$ 124,121	\$ 121,199	\$ 129,445

31.00 General office supplies for City
33.00 Printer cartridges, toner for copier, software, City Hall coffee & water service
41.00 Website maintenance, City survey monthly fee, mat cleaning svc, risk mgmt advisory, City Newsletter publishing
42.00 City Hall phone system
42.02 Postage for City
45.00 Copy machine and postage meter lease
48.00 Phone system maintenance contract; copier maintenance contract
48.01 Information Technology support services & consulting; web-streaming service
49.02 Printed materials (envelopes, letterhead, forms, business cards, etc.)

POLICE DEPARTMENT

MISSION

Our mission is to be proactive and be sensitive and responsive to the needs of the community through the delivery of professional police services for the purpose of enhancing the quality of life within the City of DuPont.

DESCRIPTION

The **DuPont Police Department** is organized into six sections with an authorized staff of ten.

Administration:

The Administrative Division empowers personnel to perform their duties in compliance with the mission of the Police Department. The Chief of Police, assisted by the Sergeant and Records Clerk, provides the overall management and administrative direction. This includes planning, budgeting, scheduling, training and coordination with other agencies in matters of regional crime, international terrorism task force, and disaster emergency management. The Administrative Division is also responsible for and maintains all property and evidence that comes into the department's possession. Additionally, the administration handles all criminal history records, phone calls, request for information and many other station services.

Patrol:

The Patrol section answers calls for service, enforces laws, deters and detects crime, apprehends violators and renders services designated to provide protection. This is accomplished by high visibility patrol, response to calls for services, investigation and follows up on reports of crime. Additionally, the Patrol transports prisoners, appears in court to testify, serves warrants and subpoenas and conducts safety classes. We currently have 7 officers. The 2007 Budget includes funding for one additional officer, bringing the total to 8 officers.

Criminal Investigations:

Currently, patrol units conduct criminal investigations. The Chief of Police and Police Sergeant provide support to criminal investigation by conducting follow-ups, working major crime scenes and maintaining criminal activity intelligence data. The Criminal Investigations division participates in Regional Task Forces to include: the regional Joint Terrorism Task Force, Small Cities Major Crime investigations team, Methlab Team and Special Response Team (SRT).

Traffic Enforcement:

Traffic is part of the Patrol's function. This is accomplished by enforcement of traffic laws and investigating traffic accidents.

Crime Prevention:

The Police Department Crime Prevention unit, comprised of the Chief of Police, an assigned Police Sergeant and citizen volunteers, conducts the Crime Prevention program.

The Crime Prevention unit has been active with the citizen's academy and conducting citizen meetings promoting crime prevention philosophy by encouraging citizens participation and prevention techniques.

Training:

The department training has been increasing from a year-to-year basis. Officers are attending regional in-service training in areas such as First Responders to a terrorist attack, specialist training in domestic violence, advanced criminal investigations, emergency management operations, child abuse investigations and more. In-house training will include quarterly firearms training, proper use of force, emergency vehicle operations, understanding of laws and policy and much more. A yearly training calendar is produced based on training availability and current needs to the City.

MAJOR 2007 GOALS

- Increase the allotted reserve force from 5 to 10 members.
- Hire additional patrol officers to provide better service and increase officer safety.
- Recruit additional citizen volunteers.
- Maintain highly visible patrol and timely criminal investigations.
- Continue traffic enforcement in key areas to reduce speeding and increase safety.
- Transition to the planned new police facility.
- Continue our partnerships with both residential and business members to provide education and cooperation in keeping a low crime rate.
- Increase participation by City youth in police sponsored after school programs and special events, to promote a positive atmosphere.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Keep DuPont Part 1 crime rate below state averages. Part 1 includes Murder, Rape, Assault, Robbery, Burglary, Arson, Larceny, Motor Vehicle Theft	Washington State Average of Part 1 Crimes per 1000 population is 51.3 per 1000.	Less than State Average
Prompt Investigations of all crimes with dispositions in 30 days.	Dispositions in writing to victims within 30 days	80% of all cases

Timely response to all 911 calls	Arrive within 4 minutes from time of dispatch with full level staffing (two officers on duty and available for calls)	90% of 911 calls
Provide proper training to all Officers	Minimum of 80 hours per Officer per year in high-risk areas	100%
Provide crime prevention education	Provide information and training on wide range using neighborhood meetings and City website and information brochures	Continue expanding our partnerships throughout 2006
Percentage of citizens who feel safe or moderately safe	Increase patrol visibility and traffic enforcement on all streets	Positive feedback on police services via using citizen surveys and public meetings.

City of DuPont
2007 Program Expenditure Budget

POLICE DEPARTMENT

EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00 Salaries and Wages	\$ 397,848	\$ 464,677	\$ 565,251	\$ 565,251	\$ 558,652	\$ 688,272
12.00 Overtime	50,952	47,659	44,040	44,040	56,385	47,818
13.00 DUI Investigation	3,672	2,633	-	-	612	-
21.00 Personnel Benefits	130,561	146,396	187,541	187,541	172,340	233,004
26.00 Uniform Cleaning	838	858	4,200	4,200	1,037	4,800
27.00 Uniforms & Uniform Allowance	18,810	5,654	9,300	14,300	22,111	10,150
Total Salary, Wages and Benefits	\$ 602,681	\$ 667,877	\$ 810,332	\$ 815,332	\$ 811,137	\$ 984,044
31.00 Office Supplies	\$ 6,488	\$ 3,175	\$ 5,450	\$ 5,450	\$ 2,225	\$ 6,100
32.00 Gas, Oil & Fuel	19,403	22,183	24,000	24,000	27,366	24,000
33.00 Operating Supplies	4,269	17,185	21,300	21,300	10,658	18,300
35.00 Small Tools & Equipment	4,307	12,290	2,500	2,500	10,758	7,000
41.00 Professional Services	2,677	4,134	4,800	4,800	5,388	5,600
42.00 Communications	19,572	16,829	20,480	20,480	19,659	21,210
43.00 Travel and Subsistence	1,077	3,897	2,200	2,200	3,987	4,600
44.00 Advertising	-	2,609	1,500	1,500	449	1,500
45.00 Equipment Rental	11,829	11,059	15,000	15,000	12,583	15,000
46.00 Insurance	30,644	31,667	33,250	33,250	33,250	21,793
47.00 Utilities	2,728	3,185	3,500	3,500	3,134	3,500
48.00 Repair & Maintenance	12,303	9,977	12,000	12,000	16,018	16,000
49.00 Miscellaneous	6,487	5,908	21,360	21,360	3,836	16,460
51.00 Intergovernmental Services	45,124	82,154	122,135	122,135	126,622	100,500
Total Other Expenditures	\$ 166,908	\$ 226,252	\$ 289,475	\$ 289,475	\$ 275,933	\$ 261,563
64.00 Machinery and Equipment	\$ 11,692	\$ 5,521	\$ 8,560	\$ 20,500	\$ 8,325	\$ 81,360
91.00 Equipment Replacement	31,331	46,691	48,770	48,770	48,770	60,312
Total Capital Outlay	\$ 43,023	\$ 52,212	\$ 57,330	\$ 69,270	\$ 57,095	\$ 141,672
TOTAL EXPENDITURES	\$ 812,612	\$ 946,341	\$ 1,157,137	\$ 1,174,077	\$ 1,144,165	\$ 1,387,279

For detail on programs, see worksheets for Police and Communications

City of DuPont
2007 Program Expenditure Budget

PROGRAM: POLICE							
001-007-521-10							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 397,848	\$ 464,677	\$ 565,251	\$ 565,251	\$ 558,652	\$ 688,272
12.00	Overtime	50,952	47,659	44,040	44,040	56,385	47,818
13.00	DUI Investigation	3,672	2,633	-	-	612	-
21.00	Personnel Benefits	129,996	146,396	187,541	187,541	172,340	233,004
21.01	Uniforms/Safety Equipment	565	-	-	-	-	-
26.00	Uniform Cleaning	838	858	4,200	4,200	1,037	4,800
27.00	New Uniforms & Uniform Allowance	18,810	5,654	9,300	14,300	22,111	10,150
Total Salary, Wages and Benefits		\$ 602,681	\$ 667,877	\$ 810,332	\$ 815,332	\$ 811,137	\$ 984,044
31.00	Office Supplies	\$ 6,488	\$ 1,906	\$ 4,450	\$ 4,450	\$ 1,415	\$ 4,900
31.03	Uniform Replacement	-	1,269	1,000	1,000	810	1,200
32.00	Gas, Oil & Fuel	19,403	22,183	24,000	24,000	27,366	24,000
33.00	Operating Supplies	4,269	17,185	21,300	21,300	10,658	18,300
35.00	Small Tools & Equipment	4,307	12,290	2,500	2,500	10,758	7,000
41.00	Professional Services	2,677	4,134	4,800	4,800	5,388	5,600
42.00	Communications	9,134	9,808	10,500	10,500	8,589	10,500
42.01	Communications - Other	10,269	6,923	9,980	9,980	10,889	10,460
42.02	Communications - Postage	169	98	-	-	181	250
43.00	Travel and Subsistence	1,077	3,897	2,200	2,200	3,987	4,600
44.00	Advertising	-	2,609	1,500	1,500	449	1,500
45.00	Operating Rental & Leases	11,829	11,059	15,000	15,000	12,583	15,000
46.00	AWC-RMSA Insurance	30,644	31,667	33,250	33,250	33,250	21,793
47.00	Utilities	2,728	3,185	3,500	3,500	3,134	3,500
48.00	Repair & Maintenance	12,303	1,139	6,000	6,000	26	6,000
48.01	Maintenance - Software	-	-	-	-	1,696	1,000
48.02	Maintenance - Vehicles	-	8,838	6,000	6,000	14,296	9,000
49.00	Miscellaneous	-	2	600	600	100	600
49.01	Conference/School/Training	4,949	5,042	17,260	17,260	2,621	12,260
49.02	Printing/Binding	933	194	2,800	2,800	765	2,800
49.03	Professional Dues & Subscriptions	605	670	700	700	350	800
51.00	Intergovernmental Services	805	780	29,668	29,668	34,153	500
Total Other Expenditures		\$ 122,589	\$ 144,878	\$ 197,008	\$ 197,008	\$ 183,464	\$ 161,563
64.00	Machinery and Equipment	11,692	5,521	8,560	20,500	8,325	81,360
91.00	Equipment Replacement	31,331	46,691	48,770	48,770	48,770	60,312
Total Capital Outlay		\$ 43,023	\$ 52,212	\$ 57,330	\$ 69,270	\$ 57,095	\$ 141,672
TOTAL EXPENDITURES		\$ 768,293	\$ 864,967	\$ 1,064,670	\$ 1,081,610	\$ 1,051,696	\$ 1,287,279

11.00 1 Police Chief, 2 Sergeants, 1 Detective, 6 Police Officers, and 1 Police Records Clerk
33.00 Ammunition, gun accessories, semination (non-lethal), range, dry ID kits, latent print materials, film, flex cluffs, personal protection materials (blood borne), flares, vehicle supplies, volunteer operational supplies
41.00 Psychological tests, polygraphs, medical samples & exams
42.00 T-1 line, wireless connections for MDT's, pagers, cell phones, land line
45.00 Lease payment on building
49.01 Class registrations, tuition fees
49.02 Purchasing forms, costs for printing documents
51.00 Animal control & Humane Society contracts moved to Non-Departmental in 2007
64.00 2 Police Vehicles per CBA (\$68,000); new officer equipment (\$8,560); Evidence/Property Tracking System (\$4,800)

City of DuPont
2007 Program Expenditure Budget

PROGRAM: COMMUNICATIONS 001-007-528-60							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
51.00 Intergov. Svcs - LESA Dispatch Total Other Expenditures		\$ 44,319	\$ 81,374	\$ 92,467	\$ 92,467	\$ 92,469	\$ 100,000
		\$ 44,319	\$ 81,374	\$ 92,467	\$ 92,467	\$ 92,469	\$ 100,000
TOTAL EXPENDITURES		\$ 44,319	\$ 81,374	\$ 92,467	\$ 92,467	\$ 92,469	\$ 100,000

51.00 LESA Dispatch - increase due to call volume

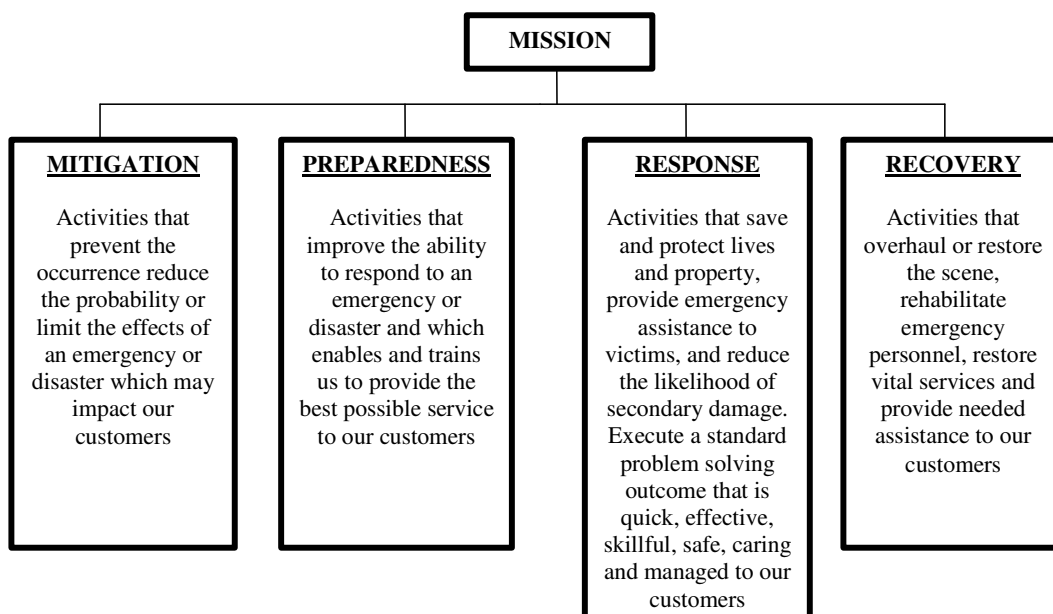
FIRE DEPARTMENT

MISSION

DuPont Fire Department is dedicated to providing professional service with compassion and integrity.

DESCRIPTION

The **DuPont Fire Department** is an “all risk” system designed to protect the health and welfare of the City and the environment from potential and actual emergency events that threaten our ability to sustain our vitality within the community through:



MAJOR 2007 GOALS

- Deliver quality service to effectively control risks to life, property, and the environment.
- Develop organizational systems that continue to foster a strong sense of teamwork and mutual respect.
- Enhance the current customer service environment to promote excellence in the delivery of services.
- Promote employee health, safety and fitness.
- Ensure capital assets (facilities and equipment) fulfill the needs of the customer.
- Provide comprehensive training and professional development to ensure personnel are fully prepared to effectively perform their duties and responsibilities.
- Deploy safe and effective resources, operate safely everyday, and maintain our assets and resources in a state of readiness.

KEY PERFORMANCE MEASUREMENTS

OBJECTIVE # 1	Rapid response to reported emergencies	
DESIRED PERFORMANCE	To confine a fire to the room or property of origin. Initiate EMS to prevent further injury/death	<i>Baseline</i>
PERFORMANCE MEASURE	Have calls processed on the average within 01:30 to initiate response	95%
	Turn-out time 01:20 for career and reasonable for volunteers.	80%
	Arrive within 04:00 travel time to begin mitigating the emergency event	65%
	Initiate fire suppression actions within 10:00 and initiate EMS within 07:00 minutes of occurrence.	70%
OBJECTIVE # 2	To have trained emergency response forces	
DESIRED PERFORMANCE	By providing adequate training to prepare staff for safe emergency scene strategies and tactics	<i>Baseline</i>
PERFORMANCE MEASURE	Career and volunteers responders to possess Washington certified EMT	Career: 100% Volunteers: 100%
	Career responders to successfully complete Firefighter I program and assist Volunteers to complete	Career: 100% Volunteer: Encouraged
OBJECTIVE #3	Protect the community through fire prevention	
DESIRED PERFORMANCE	By identifying hazards and risks and ensuring that they are reduced and hazards abated.	<i>Baseline</i>
PERFORMANCE MEASURE	Develop and inspect 100% annually facilities based upon a risk analysis	30%
	Reduce identified hazards by 90% through public education efforts	70%
OBJECTIVE #4	Create an effective EMP that matches resources	
DESIRED PERFORMANCE	To direct the cities emergency operations based upon identified risk matching the cities resources.	<i>Baseline</i>
PERFORMANCE MEASURE	Create an effective emergency management plan that matches resource allocation	35%
	Identify areas of risk and ensure that each risk is identified with mitigation measures	15%
	Complete the plan for adoption by City Council	0% Late 2007
	Full scale test of the plan and operational guidelines	0% Late 2007

OBJECTIVE # 5	Recruitment, retention, working conditions	
DESIRED PERFORMANCE	Maintain a healthy, stable, and professional organization based upon community needs and fiscal realities	<i>Baseline</i>
PERFORMANCE MEASURE	Recruit and retain Volunteer Firefighters/E.M.T.	20%
	Recruit and retain career members at minimum budgeted staffing level.	90%
	Maintain a safe and healthy work environment that is risk and injury free	35%

**City of DuPont
2007 Program Expenditure Budget**

FIRE DEPARTMENT

EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00 Salaries and Wages	\$ 324,262	\$ 466,173	\$ 614,941	\$ 614,941	\$ 602,918	\$ 724,354
12.00 Overtime	61,520	75,874	75,089	75,089	138,192	84,760
13.00 Volunteer Stipends	8,749	6,941	62,781	62,781	654	65,000
21.00 Personnel Benefits	127,627	154,506	228,091	228,091	201,635	258,794
26.00 Uniform Cleaning	2,575	1,920	5,100	5,100	580	3,500
27.00 Uniforms	5,745	13,116	19,625	19,625	16,314	12,800
Total Salary, Wages and Benefits	\$ 530,478	\$ 718,530	\$ 1,005,627	\$ 1,005,627	\$ 960,293	\$ 1,149,208
31.00 Office Supplies	\$ 4,258	\$ 2,191	\$ 6,950	\$ 6,950	\$ 3,565	\$ 4,800
32.00 Gas, Oil & Fuel	3,897	8,721	12,550	12,550	11,970	11,500
33.00 Operating Supplies	9,644	17,608	29,767	29,767	27,935	16,700
35.00 Small Tools & Equipment	3,876	6,535	25,600	28,100	21,693	10,042
36.00 Building & Repair Supplies	-	14	2,750	2,750	3,793	2,000
41.00 Professional Services	56,890	78,687	27,600	37,600	33,409	28,300
42.00 Communications	10,435	10,140	13,350	13,350	12,445	12,100
43.00 Travel and Subsistence	3,778	2,524	6,700	6,700	7,974	8,900
44.00 Advertising	2,335	1,583	750	750	4,696	2,500
45.00 Equipment Rental	2,179	619	11,400	11,400	6,159	14,040
46.00 Insurance	16,197	14,883	21,760	21,760	21,760	30,719
47.00 Utilities	3,098	3,978	5,200	5,200	7,461	9,300
48.00 Repair & Maintenance	8,434	11,889	7,000	7,000	20,016	45,800
49.00 Miscellaneous	20,117	23,280	44,920	44,920	20,271	42,500
51.00 Intergovernmental Services	26,010	31,683	32,000	32,000	29,754	38,000
Total Other Expenditures	\$ 171,148	\$ 214,335	\$ 248,297	\$ 260,797	\$ 232,901	\$ 277,201
63.00 Capital Improvements	\$ -	\$ -	\$ 1,920	\$ -	\$ 6,380	\$ -
64.00 Machinery and Equipment	15,413	137,400	107,050	108,050	109,440	-
91.00 Equipment Replacement	73,610	35,412	84,797	84,797	84,797	124,257
Total Capital Outlay	\$ 89,023	\$ 172,812	\$ 193,767	\$ 192,847	\$ 200,617	\$ 124,257
TOTAL EXPENDITURES	\$ 790,649	\$ 1,105,677	\$ 1,447,691	\$ 1,459,271	\$ 1,393,811	\$ 1,550,666

For detail on programs, see worksheets for Fire Control, Prevention, EMS and Communications

City of DuPont
2007 Program Expenditure Budget

PROGRAM: FIRE CONTROL 001-008-522-20							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 161,835	\$ 259,477	\$ 226,878	\$ 226,878	\$ 263,172	\$ 282,512
12.00	Overtime	22,040	26,830	21,017	21,017	47,304	27,842
12.11	Overtime - Fire Event	910	-	-	-	-	-
13.00	Volunteer Stipends	8,749	6,941	62,781	62,781	654	65,000
21.00	Personnel Benefits	63,026	80,940	84,506	84,506	89,856	101,303
26.00	Uniform Cleaning	2,575	1,920	3,800	3,800	580	2,500
27.00	Uniforms	4,190	9,014	16,625	16,625	16,314	10,000
	Total Salary, Wages and Benefits	\$ 263,325	\$ 385,122	\$ 415,607	\$ 415,607	\$ 417,880	\$ 489,157
31.00	Office Supplies	\$ 2,909	\$ 1,370	\$ 2,970	\$ 2,970	\$ 2,210	\$ 2,000
32.00	Gas, Oil & Fuel	1,559	3,529	5,675	5,675	4,786	6,000
33.00	Operating Supplies	5,644	8,947	7,530	7,530	8,523	6,000
33.11	Operating Supplies - Fire Event	656	522	2,000	2,000	40	2,000
35.00	Small Tools & Equipment	3,876	4,504	21,925	24,425	11,612	7,192
36.00	Building & Repair Supplies	-	14	2,750	2,750	3,793	2,000
41.00	Professional Services	56,607	76,000	15,600	25,600	26,082	21,000
42.00	Communications	6,370	4,083	3,800	3,800	4,376	4,000
42.01	Communications - Other	3,969	5,123	5,500	5,500	7,112	6,000
42.02	Communications - Postage	72	625	800	800	90	800
43.00	Travel and Subsistence	2,361	2,067	3,400	3,400	3,528	4,200
43.11	Subsistence - Fire Event	161	323	-	-	293	700
44.00	Advertising	2,335	1,583	250	250	4,696	2,000
45.00	Operating Rental & Leases	2,179	354	6,600	6,600	5,833	11,040
45.11	Equipment Rental - Fire Event	-	-	2,000	2,000	-	2,000
46.00	AWC-RMSA Insurance	11,382	10,344	13,056	13,056	13,056	14,011
47.00	Utilities	3,072	3,700	3,800	3,800	6,271	6,500
48.00	Repair & Maintenance	7,806	2,359	2,500	2,500	4,681	15,000
48.01	Maintenance - Software	-	360	-	-	-	7,100
48.02	Maintenance - Vehicles	-	8,017	4,000	4,000	14,766	14,000
49.00	Miscellaneous	1,408	169	500	500	(633)	500
49.01	Conference/School/Training	11,299	13,731	15,250	15,250	10,434	17,000
49.02	Printing/Binding	858	344	1,510	1,510	-	1,500
49.03	Professional Dues & Subscriptions	3,463	3,113	1,920	1,920	1,606	2,200
51.00	Intergovernmental Services	-	54	-	-	-	-
	Total Other Expenditures	\$ 127,986	\$ 151,235	\$ 123,336	\$ 135,836	\$ 133,155	\$ 154,743
63.00	Capital Improvements	-	-	1,920	-	6,380	-
64.00	Machinery and Equipment	12,388	137,400	37,050	38,050	44,991	-
91.00	Equipment Replacement	47,110	32,092	84,797	84,797	84,797	117,963
	Total Capital Outlay	\$ 59,498	\$ 169,492	\$ 121,847	\$ 122,847	\$ 136,168	\$ 117,963
TOTAL EXPENDITURES		\$ 450,809	\$ 705,849	\$ 660,790	\$ 674,290	\$ 687,203	\$ 761,863

11.00 1 Fire Chief - 59%; 1 Operations Chief - 63%; 3 Lieutenants - 36%; 6 Firefighter/EMTs - 36%
13.00 Volunteer Stipends for shift coverage, drills & emergency responses
27.00 New uniforms, uniform replacements & badges for career & volunteer personnel
33.00 Technical resource materials, cleaning supplies, tires, batteries, copier/printer supplies
35.00 Foam eductor, class A and B foam, hose washer, wild land web gear
36.00 Small tenant improvements and landscaping
41.00 Medical clearances, exercise science center, annual report
42.00 Phone service
42.01 Comcast, Nextel, pagers, cell phones, ADT
45.00 Rental of modular office space
48.01 Maintenance with RMS, updating training CD's
48.02 Suspension Chief 4902 vehicle, paint and decals

City of DuPont
2007 Program Expenditure Budget

PROGRAM: FIRE PREVENTION 001-008-522-30							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ -	\$ 26,973	\$ 42,450	\$ 42,450	\$ 44,814	\$ 49,483
12.00	Overtime	-	2,087	6,368	6,368	6,654	7,422
21.00	Personnel Benefits	-	9,967	13,009	13,009	12,097	14,420
26.00	Uniform Cleaning	-	-	300	300	-	300
27.00	Uniforms	-	2,562	500	500	-	500
	Total Salary, Wages and Benefits	\$ -	\$ 41,589	\$ 62,627	\$ 62,627	\$ 63,565	\$ 72,125
31.00	Office Supplies	\$ -	\$ 592	\$ 1,980	\$ 1,980	\$ 564	\$ 1,300
32.00	Gas, Oil & Fuel	-	-	1,200	1,200	-	1,500
33.00	Operating Supplies	-	3,332	6,000	6,000	6,038	4,000
33.11	Operating Supplies - Fire Event	-	-	500	500	-	500
35.00	Small Tools & Equipment	-	217	2,125	2,125	231	1,000
41.00	Professional Services	-	1,203	1,000	1,000	1,896	2,300
42.00	Communications	-	-	720	720	-	-
42.01	Communications - Other	-	-	400	400	264	-
42.02	Communications - Postage	-	-	830	830	-	-
43.00	Travel and Subsistence	-	44	1,300	1,300	2,945	2,000
44.00	Advertising	-	-	500	500	-	500
45.00	Operating Rental & Leases	-	-	1,800	1,800	175	500
45.11	Equipment Rental - Fire Event	-	-	1,000	1,000	-	500
46.00	Insurance	-	-	-	-	-	45
47.00	Utilities	-	-	400	400	357	800
48.00	Repair & Maintenance	-	-	-	-	-	-
48.02	Maintenance - Vehicles	-	-	500	500	569	900
49.00	Miscellaneous	-	25	-	-	15	200
49.01	Conference/School/Training	-	80	1,890	1,890	1,050	2,800
49.02	Printing/Binding	-	224	2,700	2,700	-	1,000
49.03	Professional Dues & Subscriptions	-	831	600	600	802	700
	Total Other Expenditures	\$ -	\$ 6,548	\$ 25,445	\$ 25,445	\$ 14,906	\$ 20,545
64.00	Machinery and Equipment	-	-	62,000	62,000	58,674	-
91.00	Equipment Replacement	-	-	-	-	-	5,867
	Total Capital Outlay	\$ -	\$ -	\$ 62,000	\$ 62,000	\$ 58,674	\$ 5,867
TOTAL EXPENDITURES		\$ -	\$ 48,137	\$ 150,072	\$ 150,072	\$ 137,145	\$ 98,537

11.00 Fire Prevention Specialist
33.00 Code books & updates, reference materials, fire prevention week & arson awareness week supplies, pepper smoke
35.00 Fire extinguisher training prop
41.00 Potential legal fees
45.00 Portable Building rental
49.01 ICC Fire Plans examiner, Instructor I & II courses
49.02 Contractor handbook, Fire prevention brochures & forms

City of DuPont
2007 Program Expenditure Budget

PROGRAM: EMS 001-008-526-10							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 162,427	\$ 179,723	\$ 326,942	\$ 326,942	\$ 294,932	\$ 392,359
12.00	Overtime	38,570	46,957	44,906	44,906	84,234	49,496
21.00	Personnel Benefits	64,601	63,599	127,645	127,645	99,682	143,071
26.00	Uniform Cleaning	-	-	1,000	1,000	-	700
27.00	Uniforms	1,555	1,540	2,500	2,500	-	2,300
	Total Salary, Wages and Benefits	\$ 267,153	\$ 291,819	\$ 502,993	\$ 502,993	\$ 478,848	\$ 587,926
31.00	Office Supplies	\$ 1,349	\$ 229	\$ 2,000	\$ 2,000	\$ 791	\$ 1,500
32.00	Gas, Oil & Fuel	2,338	5,192	5,675	5,675	7,184	4,000
33.00	Operating Supplies	3,344	4,807	7,000	7,000	13,334	4,200
33.11	Operating Supplies - Fire Event	-	-	350	350	-	-
35.00	Small Tools & Equipment	-	1,814	1,550	1,550	9,850	1,850
41.00	Professional Services	283	1,484	5,000	5,000	5,431	5,000
42.00	Communications	-	-	500	500	-	500
42.01	Communications - Other	-	-	800	800	603	800
42.02	Communications - Postage	24	309	-	-	-	-
43.00	Travel and Subsistence	1,256	90	2,000	2,000	1,208	2,000
45.00	Operating Rental & Leases	-	265	-	-	151	-
46.00	AWC-RMSA Insurance	4,815	4,539	8,704	8,704	8,704	16,663
47.00	Utilities	26	278	1,000	1,000	833	2,000
48.00	Repair & Maintenance	628	-	-	-	-	1,000
48.02	Maintenance - Vehicles	-	1,153	-	-	-	7,800
49.00	Miscellaneous	-	82	-	-	-	-
49.01	Conference/School/Training	2,579	2,692	14,000	14,000	5,773	14,000
49.02	Printing/Binding	510	1,989	2,200	2,200	789	1,500
49.03	Professional Dues & Subscriptions	-	-	1,350	1,350	435	1,100
49.04	Recording Fees	-	-	-	-	-	-
	Total Other Expenditures	\$ 17,152	\$ 24,923	\$ 52,129	\$ 52,129	\$ 55,086	\$ 63,913
64.00	Machinery and Equipment	3,025	-	8,000	8,000	5,775	-
91.00	Equipment Replacement	26,500	3,320	-	-	-	427
	Total Capital Outlay	\$ 29,525	\$ 3,320	\$ 8,000	\$ 8,000	\$ 5,775	\$ 427
TOTAL EXPENDITURES		\$ 313,830	\$ 320,062	\$ 563,122	\$ 563,122	\$ 539,709	\$ 652,266

11.00 1 Fire Chief - 41%; 1 Operations Chief - 37%; 3 Lieutenants - 64%; 6 Firefighter/EMT's - 64%

33.00 Medical supplies

35.00 Glucometers, EMS Gearbags

41.00 EMS Specialist contract

48.02 On-spot chains for A4931

49.01 EMT School for 10 volunteer personnel; Advanced First Aid/CPR, State EMS Conference, BTLs training, Specialty Training

49.02 EMS Brochures

City of DuPont
2007 Program Expenditure Budget

PROGRAM: FIRE - COMMUNICATIONS 001-008-528-60							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
51.00 Intergovernmental Services Total Other Expenditures		\$ 26,010	\$ 31,629	\$ 32,000	\$ 32,000	\$ 29,754	\$ 38,000
		\$ 26,010	\$ 31,629	\$ 32,000	\$ 32,000	\$ 29,754	\$ 38,000
TOTAL EXPENDITURES		\$ 26,010	\$ 31,629	\$ 32,000	\$ 32,000	\$ 29,754	\$ 38,000

51.00 Dispatch services from Firecomm

COMMUNITY DEVELOPMENT DEPARTMENT

MISSION

To be proactive in enhancing the physical, social, environmental, and economic viability and livability of the City of DuPont through collaboration, innovation, and strategic actions

DESCRIPTION

The **Community Development Department** is organized into three divisions with an authorized 2007 staff of nine:

- Planning and Development Services Division (3 staff members)
- Building Services Division (6 staff members)
- Civil Projects Division (Contracted)

The **Planning Division** maintains the City's Comprehensive Plan, Land Use Code, and processes all land use applications, ranging from administrative applications to complex Design Reviews, Zone Changes, and amendments to the City's Comprehensive Land Use Plan and Land Use Code. The Division provides planning staff support to other City departments, the City Hearing Examiner, Planning Agency, and City Council.

The **Building Services Division** issues building, plumbing, heating, cooling, irrigation system, grading and other health and life safety related permits for new construction, alterations, additions, modifications and re-modeling for buildings and other structures within the City. The Division's responsibilities include reviewing plans and conducting inspections for the work allowed by these permits. The Division does not issue electrical permits, which are issued and inspected by the Washington State Department of Labor & Industries. The Division provides support to citizens, contractors, designers and other City departments throughout project development, construction, completion, and use or occupancy. The Division performs all permit intake including planning, civil, building, and fire permits. The Division assigns street names and address numbers for new and existing properties. Fees generated by the Building Division are second only to the property tax contributions to the City's General Fund.

Activities of the **Civil Projects Division** are handled through an outside contract with Gray & Osborne, Inc. These activities consist of engineering reviews of plans for the construction of public improvements and inspections during the construction. Improvements include streets, sidewalks, parks, water and storm sewer systems that are crucial to the long-term functioning of the City since many of these public facilities will serve the City for 50 to 75 years or more. Outside contract costs are billed back to the applicant, developer and/or builder.

MAJOR 2007 GOALS

- Provide key planning, building and development information on-line.
- Update 2004-2009 Capital Facilities Plan as needed.
- Conduct 2007 population update.

- Complete 2006 Comprehensive Plan Update.
- Review and update planning and building related Municipal Code requirements and text.
- Provide planning, building and development related education, support and outreach to the citizens of DuPont.
- Continue to refine the City's Land Use, Civil and Building Application processes.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
More efficient and effective use of the City web site to provide key planning information on-line	<ul style="list-style-type: none"> • Develop informational handouts • Streamline application forms • Update time sensitive information 	<ul style="list-style-type: none"> • Online availability and use • Update monthly development status
Update 2004-2009 Capital Facilities Plan as needed	<ul style="list-style-type: none"> • Minor updates to reflect findings of the Civic Center study by Pardini & Associates and to address future levels of service 	<ul style="list-style-type: none"> • Develop update memoranda as necessary
Conduct 2007 Population Update	<ul style="list-style-type: none"> • Conduct population update per State OFM requirements 	<ul style="list-style-type: none"> • Complete 2007 population estimate by April 1, 2007
Complete 2006 Comprehensive Plan Update	<ul style="list-style-type: none"> • Involve Planning Agency in completing Update • Address GMA requirements • Conduct "community workshop" meetings 	<ul style="list-style-type: none"> • Complete Update for August 2007 adoption by the City Council
Provide planning education, support, and outreach for the citizens of DuPont	<ul style="list-style-type: none"> • Provide information on a wide range of general planning topics and respond to planning, zoning, and subdivision inquiries within 8 working hours 	<ul style="list-style-type: none"> • 90% of all inquiries
Refine Land Use Application process	<ul style="list-style-type: none"> • Compile suggested code refinements and develop appropriate amendment language 	<ul style="list-style-type: none"> • Amend land use code as needed

City of DuPont
2007 Program Expenditure Budget

COMMUNITY DEVELOPMENT DEPARTMENT

EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00 Salaries and Wages	\$ 317,364	\$ 405,081	\$ 465,846	\$ 465,846	\$ 457,115	\$ 519,832
12.00 Overtime	16,664	14,929	38,426	38,426	13,712	43,014
21.00 Personnel Benefits	97,351	132,489	172,202	172,202	142,460	199,752
27.00 Uniforms	218	101	1,000	1,000	986	1,500
Total Salary, Wages and Benefits	\$ 431,597	\$ 552,600	\$ 677,474	\$ 677,474	\$ 614,273	\$ 764,098
31.00 Office Supplies	\$ 3,259	\$ 2,224	\$ 2,850	\$ 2,850	\$ 615	\$ 2,700
32.00 Gas, Oil & Fuel	3,250	1,844	2,500	2,500	2,907	3,200
33.00 Operating Supplies	4,310	2,624	1,900	1,900	3,942	7,400
35.00 Small Tools & Equipment	358	2,136	1,500	1,500	1,913	1,950
41.00 Professional Services	562,034	799,090	485,000	485,000	530,535	396,100
42.00 Communications	2,165	2,883	3,000	3,000	2,129	3,000
43.00 Travel and Subsistence	582	2,145	4,000	4,000	1,032	4,500
44.00 Advertising	8,854	15,721	11,000	11,000	5,819	11,000
46.00 Insurance	528	633	10,063	10,063	10,063	12,040
48.00 Repair & Maintenance	2,871	5,053	3,353	3,353	1,615	4,600
49.00 Miscellaneous	3,203	5,863	8,350	8,350	7,489	13,700
Total Other Expenditures	\$ 591,414	\$ 840,216	\$ 533,516	\$ 533,516	\$ 568,059	\$ 460,190
64.00 Machinery and Equipment	\$ 1,312	\$ 3,852	\$ 1,800	\$ 11,200	\$ 8,964	\$ -
91.00 Equipment Replacement	3,000	5,826	13,212	13,212	13,212	8,047
Total Capital Outlay	\$ 4,312	\$ 9,678	\$ 15,012	\$ 24,412	\$ 22,176	\$ 8,047
TOTAL EXPENDITURES	\$ 1,027,323	\$ 1,402,494	\$ 1,226,002	\$ 1,235,402	\$ 1,204,508	\$ 1,232,335

For detail on programs, see worksheets for Building, Planning and Engineering

City of DuPont
2007 Program Expenditure Budget

PROGRAM: ENGINEERING 001-009-532-20							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 8,557	\$ 8,890	\$ 7,376	\$ 7,376	\$ 4,042	\$ 15,007
12.00	Overtime	223	438	296	296	205	640
21.00	Personnel Benefits	2,249	2,320	4,466	4,466	792	4,800
	Total Salary, Wages and Benefits	\$ 11,029	\$ 11,648	\$ 12,138	\$ 12,138	\$ 5,039	\$ 20,447
31.00	Office Supplies	\$ 250	\$ -	\$ 250	\$ 250	\$ -	\$ -
33.00	Operating Supplies	155	-	-	-	-	-
41.00	Professional Services	14,961	16,930	12,500	12,500	2,398	12,000
41.01	Professional Svcs - Reimbursable	488,949	715,293	427,500	427,500	480,144	339,100
46.00	Insurance	-	-	-	-	-	307
49.02	Printing/Binding	72	-	-	-	46	2,000
	Total Other Expenditures	\$ 504,387	\$ 732,223	\$ 440,250	\$ 440,250	\$ 482,588	\$ 353,407
91.00	Equipment Replacement	\$ -	\$ 4,502	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ 4,502	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 515,416	\$ 748,373	\$ 452,388	\$ 452,388	\$ 487,627	\$ 373,854

11.00 PW Director - 10%; PW Supervisor - 10%; Engineering Intern (work study student)

41.00 Engineering studies and consulting not directly related to specific reimbursable projects or enterprise accounts

41.01 Specific applications or projects which are reimbursable (pass-thru + 10%)

City of DuPont
2007 Program Expenditure Budget

PROGRAM: BUILDING 001-010-559-10							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 205,474	\$ 255,827	\$ 301,973	\$ 301,973	\$ 297,593	\$ 333,870
12.00	Overtime	15,972	13,924	26,339	26,339	13,351	29,321
21.00	Personnel Benefits	65,008	88,872	115,824	115,824	99,863	137,308
27.00	Uniforms	218	-	1,000	1,000	986	1,500
	Total Salary, Wages and Benefits	\$ 286,672	\$ 358,623	\$ 445,136	\$ 445,136	\$ 411,793	\$ 501,999
31.00	Office Supplies	\$ 1,324	\$ 1,259	\$ 1,100	\$ 1,100	\$ 350	\$ 1,200
32.00	Gas, Oil & Fuel	3,250	1,844	2,500	2,500	2,907	3,200
33.00	Operating Supplies	4,040	1,672	1,500	1,500	2,746	6,800
35.00	Small Tools & Equipment	354	1,543	1,500	1,500	1,786	1,700
41.00	Professional Services	5,334	17,076	10,000	10,000	10	10,000
42.00	Communications	22	-	-	-	-	-
42.01	Communications - Other	1,773	2,278	2,250	2,250	2,129	2,100
43.00	Travel and Subsistence	390	2,117	2,500	2,500	822	3,000
44.00	Advertising	-	379	-	-	1,260	-
46.00	AWC-RMSA Insurance	309	422	6,363	6,363	6,363	8,412
48.00	Repair & Maintenance	2,871	234	650	650	-	1,000
48.01	Maintenance - Software	-	1,339	1,203	1,203	1,203	2,000
48.02	Maintenance - Vehicles	-	3,480	1,500	1,500	412	1,600
49.00	Miscellaneous	-	353	-	-	120	-
49.01	Conference/School/Training	877	1,933	2,200	2,200	1,875	5,000
49.02	Printing/Binding	951	757	1,250	1,250	1,613	1,300
49.03	Professional Dues & Subscriptions	224	1,140	1,000	1,000	626	1,200
	Total Other Expenditures	\$ 21,719	\$ 37,826	\$ 35,516	\$ 35,516	\$ 24,222	\$ 48,512
64.00	Machinery and Equipment	\$ -	\$ 2,505	\$ 1,800	\$ 11,200	\$ 8,964	\$ -
91.00	Equipment Replacement	3,000	779	11,998	11,998	11,998	6,374
	Total Capital Outlay	\$ 3,000	\$ 3,284	\$ 13,798	\$ 23,198	\$ 20,962	\$ 6,374
TOTAL EXPENDITURES		\$ 311,391	\$ 399,733	\$ 494,450	\$ 503,850	\$ 456,977	\$ 556,885

11.00 Building Official - 100%; 2 Building Inspector I - 100%; 1 Building Inspector II - 100%; Permit Coordinator - 100%;
Community Development Director - 50%; Clerical Assistant - 30%; Finance Specialist - 15%

27.00 Boots, clothing (uniforms)

33.00 Publications, software, tires

41.00 Engineering related to building, i.e. structure. Some may be reimbursable + 10% such as code 41.01.

49.01 Training: CEU's required for professional certifications

49.02 Plan reproductions, building department forms

49.03 Int'l Code Council, WA Building Officials, Assn of Permit Technicians, IAPMO, certification renewals

City of DuPont
2007 Program Expenditure Budget

PROGRAM: PLANNING 001-011-558-10						
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00 Salaries and Wages	\$ 103,333	\$ 140,364	\$ 156,497	\$ 156,497	\$ 155,480	\$ 170,955
12.00 Overtime	469	567	11,791	11,791	156	13,053
21.00 Personnel Benefits	30,094	41,297	51,912	51,912	41,805	57,644
27.00 Uniforms	-	101	-	-	-	-
Total Salary, Wages and Benefits	\$ 133,896	\$ 182,329	\$ 220,200	\$ 220,200	\$ 197,441	\$ 241,652
31.00 Office Supplies	\$ 1,685	\$ 965	\$ 1,500	\$ 1,500	\$ 265	\$ 1,500
33.00 Operating Supplies	115	952	400	400	1,196	600
35.00 Small Tools & Equipment	4	593	-	-	127	250
41.00 Professional Services	41,417	21,413	27,500	27,500	27,499	27,500
41.01 Professional Svcs - Reimbursable	11,373	28,378	7,500	7,500	20,484	7,500
42.02 Communications - Postage	370	605	750	750	-	900
43.00 Travel and Subsistence	192	28	1,500	1,500	210	1,500
44.00 Advertising	8,854	15,342	11,000	11,000	4,559	11,000
46.00 AWC-RMSA Insurance	219	211	3,700	3,700	3,700	3,321
49.00 Miscellaneous	-	76	-	-	700	-
49.01 Conference/School/Training	90	-	1,800	1,800	809	1,800
49.02 Printing/Binding	388	1,242	1,500	1,500	1,248	1,600
49.03 Professional Dues & Subscriptions	601	362	600	600	452	800
Total Other Expenditures	\$ 65,308	\$ 70,167	\$ 57,750	\$ 57,750	\$ 61,249	\$ 58,271
64.00 Machinery and Equipment	\$ 1,312	\$ 1,347	\$ -	\$ -	\$ -	\$ -
91.00 Equipment Replacement	-	545	1,214	1,214	1,214	1,673
Total Capital Outlay	\$ 1,312	\$ 1,892	\$ 1,214	\$ 1,214	\$ 1,214	\$ 1,673
TOTAL EXPENDITURES	\$ 200,516	\$ 254,388	\$ 279,164	\$ 279,164	\$ 259,904	\$ 301,596

11.00 Community Development Director - 50%; Senior Planner - 100%; Assistant Planner - 100%; Clerical Assistant- 20%;
41.00 Special studies & reports by outside consultants (not reimbursable), legal opinion referrals (not reimbursable),
and recording secretary/minutes for the Planning Agency
41.01 Hearing Examiner recording secretary (pass-thru + 10%)
44.00 Public notices, including ordinance amendment texts
49.03 American Planning Association, Pierce County Regional Council

PUBLIC WORKS DEPARTMENT

MISSION

To provide a safe and balanced transportation system, safe water and sanitary sewer service, effective storm-water management, and efficient park and greenway services. Continue to reflect the progressive philosophy of a planned community.

DESCRIPTION

The **Public Works Department** has 8 FTE staff currently authorized, providing services in six functional areas:

Parks and Greenway: There are over 50 acres of parks and greenways. Parks are maintained by City employees, greenways are maintained by outside contract.

Facilities: There are five City office facilities that are maintained by Public Works: the City Hall, Museum, Fire Station, Public Works Garage, and Police Station.

Water System: There are 254,986 feet (47.4 miles) of water mains, and two primary storage facilities with 3,673,645 gallons of storage. The city has approximately 2,474 water service connections, 5 active wells, and two booster stations.

Sewer System: The City operates a collection system only in the Historic Village. It is composed of approximately 9,100 feet of sewer main (8,700 feet of gravity sewer and 400 feet of forcemain), 1 pump station and 33 manholes.

Stormwater System: There are 134,255 feet (25.4 miles) of stormwater collection lines, 46,859 feet (8.9 miles) of storm ditches, 1,648 stormwater catch basin structures and 17 stormwater retention ponds with an area of 15 acres.

Street System: The City has 56.5 lane miles of road surface, several hundred traffic signs, 6 traffic signals, and 25 miles of pedestrian trails.

MAJOR 2007 GOALS

- Complete a Public Works Operations and Maintenance Business Plan.
- Develop a work task tracking system to monitor work being performed by Public Works Crews.
- Complete a Citywide Parks Master Plan.
- Complete skate park site selection and master plan.
- Manage the Greenways Maintenance Contract with TruGreen.
- Develop Citywide traffic sign inventory.

- Develop and begin implementation of a plan to bring all traffic signing into conformance with MUTCD requirements.
- Develop ongoing street sweeping schedule and contract.
- Manage Signal Acquisition at Critical Intersection(s).
- Complete installation of radio-read water meter reading equipment and implementation of reading system.
- Develop and implement ongoing stormwater detention pond maintenance program.
- Develop and implement ongoing stormwater conveyance system maintenance program, including contract for system cleaning.

KEY PERFORMANCE MEASUREMENTS

DESIRED PERFORMANCE	STANDARD	MEASURES
Maximum Water Conservation	The ratio of water production to water billed should be as close to zero as possible.	AWWA standard of 15% unaccounted for water in excess of billed water.
All water samples meet or exceed state and federal requirements.	American Water Works Association Standards for potable water.	100% of water samples shall meet or exceed state and federal water quality standards.
A level of maintenance for City parks and greenway that is visually appealing.	Bi-weekly mowing, monthly weeding and edging, seasonal herbicide spraying, annual trimming of trees.	80% citizen satisfaction with the appearance of parks and greenways.
Response to waterline breaks will be timely and quickly resolve problems.	Response to emergencies within 30 minutes.	Customers without water shall not exceed on average 20 minutes per year
Traffic signs and signals will always be in excellent condition	Immediate response to any sign or signal report that would create a hazardous condition	Response within 8 hrs. to hazardous conditions.
Roads and sidewalks will be in excellent condition	No potholes, trip hazards, or excessive wear areas	90% citizen satisfaction with street and sidewalk maintenance

City of DuPont
2007 Program Expenditure Budget
PUBLIC WORKS - PARKS AND GREENWAYS

EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00 Salaries and Wages	\$ 64,787	\$ 75,158	\$ 90,117	\$ 90,117	\$ 92,852	\$ 120,585
12.00 Overtime	1,844	2,906	8,012	8,012	3,841	4,500
13.00 Volunteer Stipends	200	400	500	500	-	-
21.00 Personnel Benefits	21,962	25,467	30,618	30,618	26,336	54,065
26.00 Uniform Cleaning	-	115	-	-	2,454	2,000
27.00 Uniforms	-	-	-	-	194	550
Total Salary, Wages and Benefits	\$ 88,793	\$ 104,046	\$ 129,247	\$ 129,247	\$ 125,677	\$ 181,700
31.00 Office Supplies	\$ 1,282	\$ 300	\$ 850	\$ 850	\$ 90	\$ 600
32.00 Gas, Oil & Fuel	-	2,456	2,200	2,200	2,982	2,200
33.00 Operating Supplies	9,998	10,500	12,500	12,500	16,694	17,750
35.00 Small Tools & Equipment	4,944	458	3,250	3,250	3,527	3,900
36.00 Building Repair Materials	-	2,062	4,000	4,000	2,030	3,250
41.00 Professional Services	106,040	133,774	148,400	165,653	163,920	238,955
42.00 Communications	3,427	3,356	4,050	4,050	2,071	3,950
43.00 Travel and Subsistence	9	188	750	750	143	850
44.00 Advertising	71	-	-	-	1,462	500
45.00 Equipment Rental	2,303	2,582	2,850	2,850	2,607	2,850
46.00 Insurance	13,572	13,089	11,776	11,776	11,776	17,562
47.00 Utilities	6,934	42,101	52,850	77,200	70,204	72,250
48.00 Repair & Maintenance	12,262	2,021	32,250	32,250	4,014	29,250
49.00 Miscellaneous	775	708	1,850	1,850	452	7,450
51.00 Intergovernmental Services	-	18	150	150	-	150
Total Other Expenditures	\$ 161,617	\$ 213,613	\$ 277,726	\$ 319,329	\$ 281,972	\$ 401,467
63.00 Other Improvements	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 14,859	\$ -
64.00 Machinery and Equipment	15,445	380	15,375	15,375	11,859	30,143
91.00 Equipment Replacement	5,000	-	-	25,968	25,968	18,590
Total Capital Outlay	\$ 20,445	\$ 380	\$ 30,375	\$ 56,343	\$ 52,686	\$ 48,733
TOTAL EXPENDITURES	\$ 270,855	\$ 318,039	\$ 437,348	\$ 504,919	\$ 460,335	\$ 631,900

For detail on programs, see worksheets for Recreation & Community Events, Museum, Parks, Facilities & Greenways

City of DuPont
2007 Program Expenditure Budget

PROGRAM: RECREATION & COMMUNITY EVENTS							
001-012-573-10							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ -	\$ 1,863	\$ 2,000	\$ 2,000	\$ 366	\$ 21,017
13.00	Volunteer Stipends	200	400	500	500	-	-
21.00	Personnel Benefits	15	745	-	-	144	13,129
	Total Salary, Wages and Benefits	\$ 215	\$ 3,008	\$ 2,500	\$ 2,500	\$ 510	\$ 34,146
31.00	Office Supplies	\$ 54	\$ 61	\$ 100	\$ 100	\$ -	\$ 100
33.00	Operating Supplies	1,339	2,610	3,250	3,250	2,952	3,500
41.00	Professional Services	4,568	1,814	2,250	2,250	1,388	6,000
42.00	Communications	-	-	150	150	-	100
42.01	Communications - Other	-	-	150	150	-	100
42.02	Communications - Postage	1,003	-	200	200	29	100
43.00	Travel and Subsistence	9	181	250	250	126	250
44.00	Advertising	-	-	-	-	885	500
45.00	Equipment Rental	-	-	-	-	145	-
46.00	Insurance	-	-	-	-	-	775
49.00	Miscellaneous	300	-	-	-	-	-
49.01	Conference/School/Training	188	-	500	500	-	500
49.02	Printing/Binding	87	260	500	500	-	250
49.03	Professional Dues & Subscriptions	200	-	200	200	-	200
	Total Other Expenditures	\$ 7,748	\$ 4,926	\$ 7,550	\$ 7,550	\$ 5,525	\$ 12,375
TOTAL EXPENDITURES		\$ 7,963	\$ 7,934	\$ 10,050	\$ 10,050	\$ 6,035	\$ 46,521

11.00 Part-Time Events & Recreation Coordinator
33.00 Treats, food, etc. for community program activities
41.00 Contracted services, instructors, entertainers, etc.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: PARKS							
001-012-575-10							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 37,792	\$ 42,770	\$ 43,790	\$ 43,790	\$ 50,055	\$ 57,185
12.00	Overtime	1,068	1,623	4,379	4,379	2,085	2,500
21.00	Personnel Benefits	12,710	14,206	16,290	16,290	14,340	22,212
26.00	Uniform Cleaning	-	-	-	-	1,078	1,000
27.00	Uniforms	-	-	-	-	116	300
	Total Salary, Wages and Benefits	\$ 51,570	\$ 58,599	\$ 64,459	\$ 64,459	\$ 67,674	\$ 83,197
31.00	Office Supplies	\$ 212	\$ 115	\$ 250	\$ 250	\$ 27	\$ 250
32.00	Gas, Oil & Fuel	-	2,456	2,200	2,200	2,982	2,200
33.00	Operating Supplies	4,185	2,074	3,250	3,250	5,145	4,000
35.00	Small Tools & Equipment	2,517	468	2,000	2,000	1,493	2,000
36.00	Repair & Maintenance Supplies	-	-	1,500	1,500	505	1,500
41.00	Professional Services	500	7,317	10,550	24,350	7,248	53,000
42.00	Communications	410	72	250	250	-	250
42.01	Communications - Other	2	8	-	-	-	-
43.00	Travel and Subsistence	-	7	500	500	-	500
44.00	Advertising	71	-	-	-	-	-
45.00	Equipment Rental	2,303	1,902	2,500	2,500	2,183	2,500
46.00	AWC-RMSA Insurance	13,133	12,667	1,364	1,364	1,364	6,010
47.00	Utilities	3,435	4,870	5,200	12,700	6,933	20,000
48.00	Repair & Maintenance	1,828	-	3,000	3,000	318	3,000
48.02	Maintenance- Vehicles	-	176	250	250	88	250
49.00	Miscellaneous	-	103	-	-	-	-
49.01	Conference/School/Training	-	-	500	500	238	500
49.02	Printing/Binding	-	75	150	150	-	150
49.03	Professional Dues & Subscriptions	-	150	-	-	188	250
	Total Other Expenditures	\$ 28,596	\$ 32,460	\$ 33,464	\$ 54,764	\$ 28,712	\$ 96,360
64.00	Machinery and Equipment	\$ -	\$ 380	\$ 11,325	\$ 11,325	\$ 7,995	\$ 30,143
91.00	Equipment Replacement	5,000	-	-	15,440	15,440	11,181
	Total Capital Outlay	\$ 5,000	\$ 380	\$ 11,325	\$ 26,765	\$ 23,435	\$ 41,324
TOTAL EXPENDITURES		\$ 85,166	\$ 91,439	\$ 109,248	\$ 145,988	\$ 119,821	\$ 220,881

11.00 Maintenance Worker II - 25%; Maintenance Worker II - 10%; Maintenance Worker III - 10%; Maintenance Worker III - 5%;
PW Director - 10%; PW Supervisor - 5%; Maintenance Worker II - 15%; Maintenance Worker II - 20%; 25% of temporary seasonal workers
33.00 Chemicals, topsoil, bark, grass seed, fertilizer, etc.
36.00 "Dogi Pot" station ongoing maintenance supplies
41.00 Arborist, Horticulturist for tree preservation pgm (\$10,000), misc. professional services
45.00 Portable sanitary facilities @ Sellers Park
47.00 Water
48.00 Repair & Maintenance of mowers, park equipment and park facilities
64.00 Outdoor Material Storage Bins (25%) - \$1,250; Drinking Fountain at Lumsden Park - \$2,000; Sideboom Mower (\$26,893)

City of DuPont
2007 Program Expenditure Budget

PROGRAM: MUSEUM 001-013-575-30							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ -	\$ -
21.00	Personnel Benefits	-	-	864	864	-	-
	Total Salary, Wages and Benefits	\$ -	\$ -	\$ 8,864	\$ 8,864	\$ -	\$ -
31.00	Office Supplies	\$ -	\$ 124	\$ -	\$ -	\$ 54	\$ 150
33.00	Operating Supplies	-	607	500	500	352	750
35.00	Small Tools & Equipment	76	(10)	-	-	-	900
36.00	Building Repair Materials	-	18	-	-	493	-
41.00	Professional Services	-	-	-	3,453	10,067	26,520
42.00	Communications	-	361	300	300	470	400
43.00	Travel and Subsistence	-	-	-	-	8	100
44.00	Advertising	-	-	-	-	577	-
45.00	Equipment Rental	-	645	350	350	158	350
46.00	Insurance	439	422	2,625	2,625	2,625	1,509
47.00	Utilities	-	1,990	1,900	1,900	2,402	2,000
48.00	Repair & Maintenance	-	-	500	500	-	500
49.00	Miscellaneous	-	-	-	-	-	5,000
49.01	Conference/School/Training	-	-	-	-	-	500
49.02	Printing/Binding	-	-	-	-	25	100
	Total Other Expenditures	\$ 515	\$ 4,157	\$ 6,175	\$ 9,628	\$ 17,231	\$ 38,779
TOTAL EXPENDITURES		\$ 515	\$ 4,157	\$ 15,039	\$ 18,492	\$ 17,231	\$ 38,779

35.00 Software for archiving & cataloging historic objects & documents
41.00 3/4 Time Curator/Director (30 hours/week)
49.00 Historic Preservation Activities
49.01 Grantwriting courses; training seminars

City of DuPont
2007 Program Expenditure Budget

PROGRAM: FACILITIES 001-014-518-10							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 26,995	\$ 30,525	\$ 36,327	\$ 36,327	\$ 42,431	\$ 42,383
12.00	Overtime	776	1,283	3,633	3,633	1,756	2,000
21.00	Personnel Benefits	9,237	10,516	13,464	13,464	11,852	18,724
26.00	Uniform Cleaning	-	115	-	-	1,376	1,000
27.00	Uniforms	-	-	-	-	78	250
	Total Salary, Wages and Benefits	\$ 37,008	\$ 42,439	\$ 53,424	\$ 53,424	\$ 57,493	\$ 64,357
31.00	Office Supplies	\$ 1,016	\$ -	\$ 500	\$ 500	\$ 9	\$ 100
33.00	Operating Supplies	4,330	3,811	3,500	3,500	3,675	4,500
35.00	Small Tools & Equipment	2,351	-	1,250	1,250	1,572	1,000
36.00	Building Repair Materials	-	503	500	500	809	750
41.00	Professional Services	12,584	12,819	10,000	10,000	11,429	15,435
42.01	Communications - Other	-	-	-	-	8	-
43.00	Travel and Subsistence	-	-	-	-	9	-
45.00	Equipment Rental	-	35	-	-	-	-
46.00	Insurance	-	-	7,613	7,613	7,613	7,071
47.00	Utilities	3,499	208	2,750	2,750	376	2,750
48.00	Repair & Maintenance	8,685	1,722	8,000	8,000	2,991	5,000
48.02	Maintenance - Vehicles	-	123	500	500	39	500
49.00	Miscellaneous	-	47	-	-	1	-
49.02	Printing/Binding	-	73	-	-	-	-
51.00	Intergovernmental Services	-	18	150	150	-	150
	Total Other Expenditures	\$ 32,465	\$ 19,359	\$ 34,763	\$ 34,763	\$ 28,531	\$ 37,256
64.00	Machinery and Equipment	\$ -	\$ -	\$ 4,050	\$ 4,050	\$ 3,864	\$ -
91.00	Equipment Replacement	-	-	-	1,404	1,404	946
	Total Capital Outlay	\$ -	\$ -	\$ 4,050	\$ 5,454	\$ 5,268	\$ 946
TOTAL EXPENDITURES		\$ 69,473	\$ 61,798	\$ 92,237	\$ 93,641	\$ 91,292	\$ 102,559

11.00 Maintenance Workers II - 20%; 3 Maintenance Worker II - 15%; Maintenance Worker III - 10%; PW Supervisor - 5%; PW Director - 5%
33.00 Paper products & operating supplies (light bulbs, etc.) for all buildings
35.00 File cabinets, records storage equipment
41.00 Payments to Goodwill for facilities and City Hall custodial services; fire alarm monitoring
47.00 Heating of facilities
48.00 Repairs and maintenance to City Hall and city-owned and leased buildings

* Effective 2005, 001-005-518-30 was merged into this Facilities budget. *

City of DuPont
2007 Program Expenditure Budget

PROGRAM: GREENWAYS 001-015-542-70							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
33.00	Operating Supplies	\$ 144	\$ 1,398	\$ 2,000	\$ 2,000	\$ 4,570	\$ 5,000
35.00	Small Tools & Equipment	-	-	-	-	462	-
36.00	Building Repair Materials	-	1,541	2,000	2,000	223	1,000
41.00	Professional Services	88,388	111,824	125,600	125,600	133,788	138,000
42.00	Communications	2,012	2,915	3,000	3,000	1,018	3,000
42.01	Communications - Other	-	-	-	-	546	-
45.00	Equipment Rental	-	-	-	-	121	-
46.00	Insurance	-	-	174	174	174	2,197
47.00	Utilities	-	35,033	43,000	59,850	60,493	47,500
48.00	Repair & Maintenance	1,749	-	20,000	20,000	578	20,000
	Total Other Expenditures	\$ 92,293	\$ 152,711	\$ 195,774	\$ 212,624	\$ 201,973	\$ 216,697
63.00	Other Improvements	\$ -	\$ -	\$ 15,000	\$ 15,000	\$ 14,859	\$ -
64.00	Machinery and Equipment	15,445	-	-	-	-	-
91.00	Equipment Replacement	-	-	-	9,124	9,124	6,463
	Total Capital Outlay	\$ 15,445	\$ -	\$ 15,000	\$ 24,124	\$ 23,983	\$ 6,463
TOTAL EXPENDITURES		\$ 107,738	\$ 152,711	\$ 210,774	\$ 236,748	\$ 225,956	\$ 223,160

41.00 Greenway Maintenance contract (Center Drive, Wilmington, McNeil) - 75% of contract
42.00 Modem line charges for Maxicom
47.00 Water & Power utilities
48.00 Repair and maintenance of Maxicom (one controller is \$10,000), and irrigation system

NON-DEPARTMENTAL DEPARTMENT

DESCRIPTION

General government expenditures that are not associated with a specific department are accounted for in the non-departmental department. Prior to 2007, these expenditures were included in individual department budgets.

The following types of expenditures are recorded in the non-departmental department:

Legislative – The Pierce County Auditor's Office charges the City for voter registration and maintenance, and election services fees.

Judicial – The City contracts for municipal court services through Pierce County.

Financial – Pierce County's portion of the City's liquor excise taxes and profits; legal advertising and legal document recording fees; risk management association dues.

Personnel – Association of Washington Cities Drug and Alcohol Testing program fees.

Central Services – Property taxes and assessments on City property.

General Government Services – City-wide dues and subscriptions such as Association of Washington, Municipal Research Services Center, and Puget Sound Clean Air Agency.

Detention/Corrections – The City contracts with Pierce County for jail services.

Other Contractual Services – The City contracts with the City of Lakewood for animal control services. The City contracts with the Humane Society for animal sheltering.

Other Financing Uses – Transfers of general government resources to other funds.

City of DuPont
2007 Program Expenditure Budget

NON-DEPARTMENTAL

EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
44.00 Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
49.03 Professional Dues & Subscriptions	-	-	-	-	-	26,600
49.04 Recording Fees	-	-	-	-	-	1,000
51.00 Intergovernmental Services	-	-	-	-	-	17,050
51.00 Intergov. Svcs. - Jail Services	-	-	-	-	-	17,000
51.00 Intergov. Svcs. - Animal Control	-	-	-	-	-	29,323
53.00 Taxes & Assessments	-	-	-	-	-	800
Total Other Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,773
Transfer-Out - Street Fund	\$ -	\$ 140,000	\$ 117,000	\$ 130,334	\$ 117,000	\$ 137,000
Transfer-Out - Capital Projects	-	13,690	-	-	-	25,000
Transfer-Out - ER&R Fund	-	150,000	190,000	190,000	190,000	-
Total Operating Transfers	\$ -	\$ 303,690	\$ 307,000	\$ 320,334	\$ 307,000	\$ 162,000
Total Expenditures & Transfers	\$ -	\$ 303,690	\$ 307,000	\$ 320,334	\$ 307,000	\$ 256,773
Ending Fund Balance	\$ 1,087,512	\$ 1,634,447	\$ 1,073,574	\$ 1,212,178	\$ 1,303,576	\$ 1,167,581
TOTAL EXPENDITURES	\$ 1,087,512	\$ 1,938,137	\$ 1,380,574	\$ 1,532,512	\$ 1,610,576	\$ 1,424,354

44.00 Legal advertising and notices

49.03 Citywide Dues: Rainier Cable Commission; Puget Sound Regional Council; Puget Sound Clean Air Agency; AWC Service Fee;
Pierce County Cities & Towns Association; AWC Drug/Alcohol Consortium; Rainier Media Center (\$11,000 City contribution)
Public Risk Management Association; WA PRIMA

51.00 Voter maintenance fees (\$6,000); Election fees (\$1,000); Court Contract (\$8,500); 2% of Liquor Taxes/Profits (\$1,550)

Prior to 2007 these charges were incorporated into departmental budgets.



City of DuPont
2007 Program Expenditure Budget

PROGRAM: ROAD & STREET MAINTENANCE							
101-020-542-90							
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted	
11.00 Salaries and Wages	\$ 43,065	\$ 59,389	\$ 62,626	\$ 62,626	\$ 67,278	\$ 79,293	
12.00 Overtime	4,873	1,542	4,216	4,216	2,089	2,500	
21.00 Personnel Benefits	14,433	18,121	20,944	20,944	21,008	29,696	
26.00 Uniform Cleaning	-	115	-	-	1,376	1,000	
27.00 Uniforms	-	-	-	-	209	500	
Total Salary, Wages and Benefits	\$ 62,371	\$ 79,167	\$ 87,786	\$ 87,786	\$ 91,960	\$ 112,989	
31.00 Office Supplies	\$ 65	\$ 69	\$ 100	\$ 100	\$ 23	\$ 100	
32.00 Gas, Oil & Fuel	1,083	2,318	2,000	2,000	2,991	2,000	
33.00 Operating Supplies	7,105	7,442	8,000	8,000	6,277	8,000	
35.00 Small Tools & Equipment	389	895	2,000	2,000	1,201	2,000	
41.00 Professional Services	14,783	22,259	30,000	30,000	37,635	20,000	
42.01 Communications - Other	261	33	500	500	-	250	
43.00 Travel and Subsistence	-	29	250	250	10	500	
44.00 Advertising	185	185	250	250	-	250	
45.00 Operating Rental & Leases	598	703	10,000	10,000	352	10,000	
46.00 Insurance	6,300	5,911	5,770	5,770	5,770	13,772	
47.00 Utilities	120,394	103,759	112,000	112,000	92,725	125,000	
48.00 Repair & Maintenance	13,105	10,167	30,000	30,000	29,091	30,000	
48.01 Maintenance - Vehicles	3,073	545	3,300	3,300	1,344	3,500	
49.01 Conference/School/Training	10	99	500	500	-	1,000	
49.02 Printing/Binding	-	72	-	-	70	-	
49.03 Professional Dues & Subscriptions	-	-	-	-	115	-	
Total Other Expenditures	\$ 167,351	\$ 154,486	\$ 204,670	\$ 204,670	\$ 177,604	\$ 216,372	
64.00 Machinery and Equipment	\$ -	\$ 1,468	\$ 4,050	\$ 4,050	\$ 3,865	\$ 1,250	
91.00 Equipment Replacement	12,000	-	-	13,334	13,334	9,595	
Total Capital Outlay	\$ 12,000	\$ 1,468	\$ 4,050	\$ 17,384	\$ 17,199	\$ 10,845	
TOTAL EXPENDITURES	\$ 241,722	\$ 235,121	\$ 296,506	\$ 309,840	\$ 286,763	\$ 340,206	
Ending Fund Balance	\$ 54,879	\$ 58,239	\$ 16,082	\$ 9,696	\$ 23,557	\$ 19,901	
TOTAL EXPENDITURES	\$ 296,601	\$ 293,360	\$ 312,588	\$ 319,536	\$ 310,320	\$ 360,107	

11.00 City Administrator - 10%; Support Services Director - 10%; Receptionist/Clerical - 10%; 2 Maintenance Workers II - 15%

2 Maintenance Workers II - 20%; PW Supervisor - 15%; PW Director - 15%

11.00 Includes 25% of temporary seasonal workers (funding split between Storm, Water, Sewer & Streets)

33.00 Signs, signals, paint

41.00 Some reimbursable professional services; street sweeping; some engineering

45.00 Equipment for crack sealing

47.00 Utilities and street lights

48.00 Signal maintenance and asphalt repair, striping

64.00 Outdoor Material Storage Bins (25%) - \$1,250

The Street Fund is responsible for the administration and maintenance of the city's transportation network, including public roadways together with roadside improvements, sidewalks, bicycle facilities, and signalization and illumination systems. Some duties associated with this responsibility include street sweeping, roadside vegetation management, pavement markings, snow and ice control, traffic signal and illumination system maintenance, signage, traffic counts, transportation planning, and traffic control and support for special events.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: STREET DEPRECIATION 102-020-597-00							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
41.00	Professional Services	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 12,690	\$ -
	Total Other Expenditures	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 12,690	\$ -
	Ending Fund Balance	\$ 98,135	\$ 145,098	\$ 173,515	\$ 173,893	\$ 195,127	\$ 230,940
TOTAL EXPENDITURES		\$ 98,135	\$ 145,098	\$ 193,515	\$ 193,893	\$ 207,817	\$ 230,940

41.00 Pavement Inspection/Management program

The primary source of revenue in the Street Depreciation Fund is from an annual contribution from Northwest Landing Residential Owners Association and Commercial Owners Association for depreciation. This contribution is supplemented by interest earnings on the accumulated funds.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: HOTEL/MOTEL TAX FUND 103-000-573-90							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
41.00	Professional Services	\$ -	\$ 10,000	\$ 14,500	\$ 14,500	\$ 10,135	\$ 15,000
44.00	Advertising	-	-	-	-	-	6,000
49.00	Miscellaneous	-	-	2,000	2,000	1,000	2,000
49.03	Professional Dues & Subscriptions	-	-	10,000	10,000	10,188	11,000
	Total Other Expenditures	\$ -	\$ 10,000	\$ 26,500	\$ 26,500	\$ 21,323	\$ 34,000
64.00	Machinery and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
	TOTAL EXPENDITURES	\$ -	\$ 10,000	\$ 26,500	\$ 26,500	\$ 21,323	\$ 39,000
	Ending Fund Balance	\$ 31,032	\$ 70,366	\$ 90,682	\$ 93,617	\$ 117,203	\$ 144,216
	TOTAL EXPENDITURES	\$ 31,032	\$ 80,366	\$ 117,182	\$ 120,117	\$ 138,526	\$ 183,216

41.00 Professional Services for Marketing & Branding of City

44.00 Advertising for the DuPont Historical Museum (\$1,000); Advertising for Special Events (\$5,000)

49.00 Business Association/Chamber of Commerce contribution - \$1,000; Cutting Edge Program (Tacoma/PC Economic Development Board) - \$1,000

49.03 RCC Programming (Rainier Media Center)

64.00 Staging Equipment

The Hotel/Motel Tax Fund was created by Ordinance No. 96-531 in 1996. The sole source of revenue is the Hotel/Motel tax that is derived by taking 2 percent of the state's 6.5 percent sales tax and rebating it back to the community for local programs to promote tourism. Most cities may impose a "basic" two percent (2%) tax under RCW 67.28.180 on all charges for furnishing lodging at hotels, motels, and similar establishments (including bed & breakfasts and RV parks) for a continuous period of less than one month. This tax is taken as a credit against the state sales tax, so that what a patron pays in retail sales tax and the hotel/motel tax combined is equal to the retail sales tax in the jurisdiction.

All revenue from taxes imposed under this statute shall be credited to a special fund in the treasury of the municipality imposing such tax and used solely for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism related facilities.

Tourism promotion is defined as activities and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding marketing of special events and festivals designed to attract tourists.

Additionally, tourism-related facility means real or tangible personal property with a usable life of three or more years or constructed with volunteer labor, and used to support tourism, performing arts, or to accommodate tourist activities.

Cities with a population over 5,000 who meet certain criteria are required to form a lodging tax advisory committee.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: FIRE MITIGATION FUND 104-000-522-20							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
35.00	Small Tools & Equipment	\$ 693	\$ 14,091	\$ -	\$ -	\$ 6,049	\$ -
41.00	Professional Services	-	2,157	-	-	-	-
48.00	Repair & Maintenance	307	2,516	-	-	-	-
	Total Other Expenditures	\$ 1,000	\$ 18,764	\$ -	\$ -	\$ 6,049	\$ -
64.00	Machinery and Equipment - Fire	\$ 11,500	\$ 611,126	\$ 176,445	\$ 180,945	\$ 138,440	\$ 40,000
	Total Capital Outlay	\$ 11,500	\$ 611,126	\$ 176,445	\$ 180,945	\$ 138,440	\$ 40,000
	TOTAL EXPENDITURES	\$ 12,500	\$ 629,890	\$ 176,445	\$ 180,945	\$ 144,489	\$ 40,000
	Ending Fund Balance	\$ 155,556	\$ 163,696	\$ 632,645	\$ 668,289	\$ 506,456	\$ 695,146
	TOTAL EXPENDITURES	\$ 168,056	\$ 793,586	\$ 809,090	\$ 849,234	\$ 650,945	\$ 735,146

64.00 Personal Protective Equipment (5 sets)

The Fire Mitigation Fund is a special revenue fund which was established for the sole purpose of receiving payments that mitigates a direct impact that has been identified as a consequence of a proposed development, subdivision or plan. Improvements to the City's emergency fire response services are reasonably necessary as a direct result of commercial and industrial development. At this time the City's preferred mitigation is payment of pro-rata contributions via voluntary agreements with developers as is allowed by RCW 82.02.020.

The City of DuPont also collects fire impact fees on development activities as part of the financing for public facilities, including fire protection facilities. New growth and development, both residential and non-residential, creates additional demand and need for public fire safety facilities. Pursuant to RCW 82.02, the City Council adopted an Ordinance on October 12, 2004 to assess fire impact fees on new residential, commercial and industrial development in the City. These funds are also deposited into the Fire Mitigation Fund.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: TECHNOLOGY FUND 105-000-518-10						
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
33.00 Operating Supplies	\$ 133	\$ -	\$ -	\$ -	\$ -	\$ -
35.00 Small Tools & Equipment	1,816	3,660	-	-	430	-
Total Other Expenditures	\$ 1,949	\$ 3,660	\$ -	\$ -	\$ 430	\$ -
64.00 Machinery and Equipment	\$ 18,900	\$ 7,236	\$ 10,000	\$ 13,702	\$ 1,851	\$ 10,000
Total Capital Outlay	\$ 18,900	\$ 7,236	\$ 10,000	\$ 13,702	\$ 1,851	\$ 10,000
TOTAL EXPENDITURES	\$ 20,849	\$ 10,896	\$ 10,000	\$ 13,702	\$ 2,281	\$ 10,000
Ending Fund Balance	\$ 26,200	\$ 15,687	\$ 4,299	\$ 2,235	\$ 14,047	\$ 2,455
TOTAL EXPENDITURES	\$ 47,049	\$ 26,583	\$ 14,299	\$ 15,937	\$ 16,328	\$ 12,455

64.00 Wi-Fi Network

The Technology Fund was established with a \$47,000 grant from Intel Corporation. This grant will help the City meet the technology needs of the city by allowing for the replacement of outdated equipment, providing new workstations, laptops, servers, and software, as well as other equipment to improve the city's network infrastructure. The grant also supports training for city employees on computing basics, troubleshooting and support.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: GLACIER NW SETTLEMENT FUND 107-000-597-00						
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
Ending Fund Balance	\$ 696,184	\$ 711,751	\$ 727,684	\$ 729,751	\$ 748,007	\$ 781,751
TOTAL EXPENDITURES	\$ 696,184	\$ 711,751	\$ 727,684	\$ 729,751	\$ 748,007	\$ 781,751

In 1996 the City received a \$1,000,000 settlement from LoneStar (also known as Glacier NW), which was receipted into the General Fund. In 1997, \$378,000 was transferred into the Utility Fund for the Sewer Utility. In 2000, \$600,000 was transferred into the Capital Fund to be restricted to be used once the Capital Facilities Plan is in place.

In 2003, the City established the Glacier NW Settlement Fund. The \$600,000 being held in the Capital Fund was transferred into the Glacier NW Settlement Fund. The remaining \$95,200 of the original \$1,000,000 was transferred from the General Fund into this fund as well.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: GENERAL OBLIGATION BONDS						
202-000-591						
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
49.00 Miscellaneous	970	190	1,000	1,000	187	1,000
Total Other Expenditures	\$ 970	\$ 190	\$ 1,000	\$ 1,000	\$ 187	\$ 1,000
71.00 UTGO - Principal Payment	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 30,000
71.00 LOCAL - Principal Payment	38,840	39,358	40,414	40,414	40,414	41,500
83.00 UTGO - Interest Payment	12,502	10,677	8,853	8,853	8,852	7,015
83.00 LOCAL - Interest Payment	5,135	4,779	3,723	3,723	3,723	2,637
Other Operating Uses	\$ 81,477	\$ 79,814	\$ 77,990	\$ 77,990	\$ 77,989	\$ 81,152
TOTAL EXPENDITURES	\$ 82,447	\$ 80,004	\$ 78,990	\$ 78,990	\$ 78,176	\$ 82,152
Ending Fund Balance	\$ 9,419	\$ 5,775	\$ 4,137	\$ 4,976	\$ 6,424	\$ 6,041
TOTAL DEBT SVC FUND	\$ 91,866	\$ 85,779	\$ 83,127	\$ 83,966	\$ 84,600	\$ 88,193

The Unlimited Tax General Obligation (UTGO) bonds were issued in 1992 to help build/remodel the City Hall/Community Center facility. UTGO bonds of the City are backed by the full faith and credit of the City.

The payment schedule was set when the bond issue was approved by the voters. Payments are made twice a year, in June and December, and because of this, the revenues received in this account are invested in the Local Government Investment Pool until payment is made. The interest earnings are used to offset the amount of tax revenue needed for bond payments. The tax revenues for the UTGO bonds are collected through the excess tax levy. The bonds are scheduled to be paid off in 2009.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: LOCAL IMPROVEMENT DISTRICT (LID) FUND						
203-000-591-39						
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
49.00 Miscellaneous	\$ -	\$ 417	\$ -	\$ -	\$ 463	\$ -
Total Other Expenditures	\$ -	\$ 417	\$ -	\$ -	\$ 463	\$ -
73.00 LID #1 - Principal Payment	\$ 1,082,000	\$ 450,000	\$ 202,220	\$ 790,000	\$ 790,000	\$ -
83.00 LID #1 - Interest Payment	-	93,000	99,647	99,647	59,250	-
Other Operating Uses	\$ 1,082,000	\$ 543,000	\$ 301,867	\$ 889,647	\$ 849,250	\$ -
TOTAL EXPENDITURES	\$ 1,082,000	\$ 543,417	\$ 301,867	\$ 889,647	\$ 849,713	\$ -
Ending Fund Balance	\$ 221,470	\$ 164,701	\$ 19,184	\$ 123,295	\$ 220,750	\$ 275,657
TOTAL LID FUND	\$ 1,303,470	\$ 708,118	\$ 321,051	\$ 1,012,942	\$ 1,070,463	\$ 275,657

The Local Improvement District (LID) was established in 1992 to help finance the infrastructure construction throughout the City's new development. The City issued bonds for the LID, which is repaid by the assessments levied against the developers/owners of the benefited properties. The assessments are levied over a twenty year period. Payments received from the yearly assessment receipts are used to redeem the LID bonds.

It is the City's policy to use funds received from any early payoffs on outstanding assessments to call in bonds early.

LID bond redemption is determined each year based on revenue receipts. The interest payment is determined based on the amount of outstanding bonds as of September of each year. This City redeemed the LID bonds early, with the final payment in 2006.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: CAPITAL PROJECTS FUND						
301-000-596						
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
35.00 Small Tools & Equipment	\$ -	\$ 2,073	\$ -	\$ -	\$ -	\$ -
41.00 Professional Services - Civic Center	-	55,369	-	45,000	72,950	-
41.00 Professional Services	-	-	-	19,290	-	-
44.00 Advertising	-	710	-	-	292	-
45.00 Equipment Rental	-	39	-	-	-	-
Total Other Expenditures	\$ -	\$ 58,191	\$ -	\$ 64,290	\$ 73,242	\$ -
61.00 Land Acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62.00 Buildings & Structures	-	-	2,000,000	2,000,000	769,885	1,904,427
62.00 Park Projects & Skate Park	-	-	350,000	350,000	56,193	270,000
62.00 Fire Station Improvements	-	22,573	-	4,427	5,046	-
63.00 Capital Improvements - Traffic Islands	-	38,569	43,750	43,750	6,091	33,750
63.00 Capital Improvements - Train Project	-	-	-	-	-	50,000
63.00 Capital Improvements - City Hall Annex	-	-	-	-	-	50,000
64.00 Capital Equipment	-	-	-	-	1,697	5,000
64.00 Police Equipment	91,601	-	-	-	-	-
Total Capital Outlay	\$ 91,601	\$ 61,142	\$ 2,393,750	\$ 2,398,177	\$ 838,912	\$ 2,313,177
93.00 Operating Transfers	\$ 50,226	\$ 40,520	\$ 44,137	\$ 44,137	\$ 44,137	\$ 44,187
Other Financing Uses	\$ 50,226	\$ 40,520	\$ 44,137	\$ 44,137	\$ 44,137	\$ 44,187
TOTAL EXPENDITURES	\$ 141,827	\$ 159,853	\$ 2,437,887	\$ 2,506,604	\$ 956,291	\$ 2,357,364
Ending Fund Balance	\$ 2,087,588	\$ 2,800,366	\$ 1,146,493	\$ 1,147,762	\$ 2,778,946	\$ 1,990,544
TOTAL EXPENDITURES	\$ 2,229,415	\$ 2,960,219	\$ 3,584,380	\$ 3,654,366	\$ 3,735,237	\$ 4,347,908

62.00 Civic Center Project/Public Safety Building
 62.00 Park Projects and Skate Park - as determined by Parks Master Plan
 63.00 Traffic Diversion Islands (Hoffmann Hill, Division 4 - City Share per Hearings Examiner)
 63.00 Train Project - moving train & shelter
 63.00 City Hall Annex/Temporary Facilities
 93.00 Transfer to Debt Service Fund for LOCAL payments

The Capital Projects Fund is intended to facilitate the general governmental and transportation portion of the Capital Facilities Plan. The primary source of revenue for this fund is the Real Estate Excise Tax (REET). This tax is levied on all sales of real estate, measured by the full selling price, including any liens, mortgages, and other debts given to secure the purchase. The state levies this tax at the rate of 1.28 percent. A locally imposed tax is also authorized. The City of DuPont has imposed this part of the tax.

The first quarter percent of the REET receipts must be spent solely on capital projects that are listed in the Capital Facilities Plan element of the comprehensive plan. The second quarter of the REET tax (the locally imposed portion) can only be levied by cities that are required to plan under the regulations of the Growth Management Act (GMA). RCW 82.46.035 defines the capital projects which qualify under each quarter percent of the REET tax collections.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: WATER UTILITY 401-025-534-50							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 121,719	\$ 155,971	\$ 224,461	\$ 224,461	\$ 183,656	\$ 306,626
12.00	Overtime	2,122	4,079	18,788	18,788	5,375	8,000
21.00	Personnel Benefits	38,379	47,983	78,155	78,155	56,417	117,076
26.00	Uniform Cleaning	-	115	-	-	1,376	1,000
27.00	Uniforms	-	86	-	-	156	500
	Total Salary, Wages and Benefits	\$ 162,220	\$ 208,234	\$ 321,404	\$ 321,404	\$ 246,980	\$ 433,202
31.00	Office Supplies	\$ 991	\$ 712	\$ 2,500	\$ 2,500	\$ 287	\$ 1,500
32.00	Gas, Oil & Fuel	6,203	4,764	5,500	5,500	5,966	5,500
33.00	Operating Supplies	7,872	13,700	11,000	11,000	16,235	15,000
35.00	Small Tools & Equipment	27,248	2,712	2,500	2,500	2,716	2,500
36.00	Building Repair Materials	-	1,264	1,500	1,500	86	1,500
41.00	Professional Services	60,001	36,302	45,640	45,640	46,202	20,750
41.01	Professional Svcs - reimbursable	-	220	-	-	588	-
41.02	Legal - Negotiations	2,719	-	2,000	2,000	-	-
42.00	Communications	2,577	4,355	4,250	4,250	4,599	4,250
42.01	Communications - Other	4,474	5,152	4,500	4,500	4,921	4,500
42.02	Communications - Postage	247	377	500	500	388	500
43.00	Travel and Subsistence	359	348	500	500	881	1,000
44.00	Advertising	383	185	300	300	-	300
45.00	Operating Rental & Leases	-	-	500	500	-	500
46.00	AWC-RMSA Insurance	16,105	14,989	15,738	15,738	15,738	19,361
47.00	Utilities	77,294	90,697	82,400	82,400	108,057	95,000
48.00	Repair & Maintenance	7,425	6,024	12,500	12,500	8,991	12,500
48.01	Maintenance - Software	2,365	3,093	3,600	3,600	2,290	3,000
48.02	Maintenance - Vehicles	3,637	290	5,000	5,000	2,854	5,000
49.00	Miscellaneous	-	41	-	-	24	-
49.01	Conference/School/Training	1,161	1,233	3,000	3,000	2,197	3,000
49.02	Printing/Binding	1,164	1,038	1,750	1,750	-	1,750
49.03	Professional Dues & Subscriptions	2,523	6,131	6,000	6,000	6,988	7,500
51.00	Intergovernmental Services	256,125	128	250	250	-	250
53.00	Utility Tax	87,947	104,524	112,480	112,480	122,523	110,265
	Total Other Expenditures	\$ 568,820	\$ 298,279	\$ 323,908	\$ 323,908	\$ 352,531	\$ 315,426
63.00	Capital Improvements	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ 180,000
64.00	Machinery and Equipment	94,069	144,075	7,200	82,200	63,918	76,250
83.00	Loan Payments	39,891	85,614	35,847	35,847	35,847	35,532
91.00	Equipment Replacement	10,000	-	-	15,440	15,440	10,926
	Total Capital Outlay	\$ 143,960	\$ 229,689	\$ 223,047	\$ 313,487	\$ 115,205	\$ 302,708
01.00	Operating Transfers	\$ -	\$ 1,256,000	\$ -	\$ -	\$ -	\$ -
	Other Financing Uses	\$ -	\$ 1,256,000	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 875,000	\$ 1,992,202	\$ 868,359	\$ 958,799	\$ 714,716	\$ 1,051,336
	Ending Fund Balance	\$ 2,088,315	\$ 1,230,374	\$ 1,488,042	\$ 1,397,602	\$ 1,783,667	\$ 2,080,526
	TOTAL EXPENDITURES	\$ 2,963,315	\$ 3,222,576	\$ 2,356,401	\$ 2,356,401	\$ 2,498,383	\$ 3,131,862

11.00 PW Supervisor - 50%; Maintenance Worker III - 95%; Maintenance Worker II - 45%; Maintenance Worker II - 30%; Maintenance Worker II - 20%;

11.00 Maintenance Worker II - 30%; Maintenance Worker III - 80%; PW Director - 30%; 25% of temporary seasonal workers

33.00 Includes supplies for cross connections

41.00 Includes reimbursables

42.00 Phones, telemetry

47.00 Considerable amount of this is power and pumps

48.00 Chlorination & emergency repairs, primarily for pumps

63.00 Water System Improvements (Install Variable Frequency Drives for pumps at Bell Hill Booster Station - \$115,000)

63.00 Water System Improvements (Locate site and drill test well - \$65,000)

64.00 New water meters - \$75,000; Outside Material Storage Bins (25%) - \$1,250

The City's water utility serves all properties within City limits. The water fund is an enterprise fund that provides for all aspects of operating the City's water utility, including operations, maintenance, administration and capital construction. The fund is independent in that all revenues generated by the utility are used to cover expenses incurred by the utility, and conversely, all expenses incurred by the utility must be supported by utility revenues.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: SEWER UTILITY 402-030-535-50							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 34,337	\$ 53,002	\$ 55,757	\$ 55,757	\$ 56,021	\$ 50,282
12.00	Overtime	513	817	2,724	2,724	1,117	1,888
21.00	Personnel Benefits	10,467	14,494	17,788	17,788	16,814	17,167
26.00	Uniform Cleaning	-	115	-	-	1,376	1,000
	Total Salary, Wages and Benefits	\$ 45,317	\$ 68,428	\$ 76,269	\$ 76,269	\$ 75,328	\$ 70,337
31.00	Office Supplies	\$ 165	\$ 56	\$ 300	\$ 300	\$ -	\$ 150
32.00	Gas, Oil & Fuel	-	578	500	500	746	500
33.00	Operating Supplies	-	130	1,500	1,500	311	1,000
35.00	Small Tools & Equipment	22	216	1,000	1,000	234	500
41.00	Professional Services	17,521	18,323	18,100	18,100	26,304	5,000
42.00	Communications	375	433	500	500	453	500
42.01	Communications - Other	2	16	-	-	16	100
42.02	Communications - Postage	-	-	-	-	17	-
43.00	Travel and Subsistence	-	10	500	500	-	500
44.00	Advertising	255	931	1,250	1,250	-	500
46.00	Insurance	4,999	4,644	2,181	2,181	2,181	861
47.00	Utilities	6,770	11,570	9,250	49,250	43,627	12,500
48.00	Repair & Maintenance	1,529	3,739	5,250	5,250	1,939	2,500
48.01	Maintenance - Software	1,186	352	601	601	601	1,250
48.02	Maintenance - Vehicles	-	111	1,000	1,000	1,267	1,000
49.00	Miscellaneous	-	-	-	-	11	-
49.01	Conference/School/Training	-	-	500	500	-	500
49.02	Printing/Binding	218	225	500	500	-	500
53.00	Utility Tax	13,211	14,121	15,870	15,870	3,094	14,143
	Total Other Expenditures	\$ 46,253	\$ 55,455	\$ 58,802	\$ 98,802	\$ 80,801	\$ 42,004
63.00	Capital Improvements	\$ -	\$ 1,206,277	\$ -	\$ 1,129,723	\$ 628,497	\$ -
64.00	Machinery and Equipment	431	-	1,350	1,350	1,289	-
83.00	Loan Payments	39,891	-	78,111	78,111	54,194	167,726
91.00	Equipment Replacement	4,000	-	-	1,404	1,404	992
	Total Capital Outlay	\$ 44,322	\$ 1,206,277	\$ 79,461	\$ 1,210,588	\$ 685,384	\$ 168,718
	TOTAL EXPENDITURES	\$ 135,892	\$ 1,330,160	\$ 214,532	\$ 1,385,659	\$ 841,513	\$ 281,059
	Ending Fund Balance	\$ 175,429	\$ 1,213,011	\$ 1,109,320	\$ 1,189,853	\$ 1,550,942	\$ 1,330,558
	TOTAL EXPENDITURES	\$ 311,321	\$ 2,543,171	\$ 1,323,852	\$ 2,575,512	\$ 2,392,455	\$ 1,611,617

11.00 PW Supervisor - 5%: 3 Maintenance Worker II - 5%; PW Director - 5%

11.00 Includes 25% of temporary seasonal workers (funding split between Storm, Water, Sewer & Streets)

41.00 Jetting Lines and Engineering expense

The City sewer utility serves only the Historic Village. The City recently completed Phase 2 of the Historic Village Rehabilitation Project. El Rancho Madrona, along with a few properties within the Historic Village, remains on septic systems. All other sewer service is provided by Pierce County Utilities.

Similar to the Water Fund, the Sewer Fund is an enterprise fund that provides for all aspects of operating the city's sanitary sewer utility, including operations, maintenance, administration, and capital improvements.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: STORMWATER UTILITY 403-035-538-50							
EXPENDITURES		2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted
11.00	Salaries and Wages	\$ 60,801	\$ 85,863	\$ 99,564	\$ 99,564	\$ 101,315	\$ 89,095
12.00	Overtime	1,193	2,555	8,714	8,714	3,847	4,984
21.00	Personnel Benefits	19,500	31,481	37,761	37,761	35,802	30,868
26.00	Uniform Cleaning	-	115	-	-	1,375	1,000
27.00	Uniforms	-	470	750	750	460	1,000
	Total Salary, Wages and Benefits	\$ 81,494	\$ 120,484	\$ 146,789	\$ 146,789	\$ 142,799	\$ 126,947
31.00	Office Supplies	\$ 65	\$ 95	\$ 200	\$ 200	\$ 94	\$ 200
32.00	Gas, Oil & Fuel	1,268	2,310	2,000	2,000	2,982	2,000
33.00	Operating Supplies	311	2,850	2,750	2,750	2,761	5,000
35.00	Small Tools & Equipment	123	3,747	1,000	1,000	187	1,000
36.00	Building Repair Materials	-	-	-	-	248	-
41.00	Professional Services	66,165	98,745	128,499	128,499	95,206	107,750
42.01	Communications - Other	-	8	-	-	25	-
43.00	Travel and Subsistence	-	10	250	250	-	500
44.00	Advertising	383	686	1,000	1,000	1,050	1,000
45.00	Equipment Rental	9,751	10,581	15,000	15,000	-	-
46.00	Insurance	6,838	6,756	4,776	4,776	4,776	2,271
47.00	Utilities	2,859	157	1,000	1,000	370	500
48.00	Repair & Maintenance	420	9,025	500	500	8,713	1,000
48.01	Maintenance - Software	1,192	352	601	601	601	1,000
48.02	Maintenance - Vehicles	64	1,070	1,000	1,000	2,307	1,000
49.01	Conference/School/Training	-	-	500	500	165	1,000
49.02	Printing/Binding	635	523	750	750	-	750
49.03	Professional Dues & Subscriptions	-	-	-	-	85	-
53.00	Utility Tax	20,771	27,603	31,300	31,300	33,096	37,054
	Total Other Expenditures	\$ 110,845	\$ 164,518	\$ 191,126	\$ 191,126	\$ 152,666	\$ 162,025
64.00	Machinery and Equipment	\$ 3,921	\$ 59,410	\$ 6,900	\$ 6,900	\$ 6,118	\$ 81,928
91.00	Equipment Replacement	4,219	-	-	14,030	14,030	9,893
	Total Capital Outlay	\$ 8,140	\$ 59,410	\$ 6,900	\$ 20,930	\$ 20,148	\$ 91,821
93.00	Operating Transfers	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Financing Uses	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENDITURES	\$ 225,479	\$ 344,412	\$ 344,815	\$ 358,845	\$ 315,613	\$ 380,793
	Ending Fund Balance	\$ 537,164	\$ 555,040	\$ 612,996	\$ 602,199	\$ 685,186	\$ 780,278
	TOTAL EXPENDITURES	\$ 762,643	\$ 899,452	\$ 957,811	\$ 961,044	\$ 1,000,799	\$ 1,161,071

11.00 PW Supervisor - 10%; Maintenance Worker II - 30%; Maintenance Worker II - 15%; 2 Maintenance Worker II - 5%; PW Director - 25%
 11.00 Includes 25% of temporary seasonal workers (funding split between Storm, Water, Sewer & Streets)
 41.00 Street sweeping and vactor cleaning, 25% of TruGreen contract
 42.00 Edmonds Village Pump Station telemetry
 48.01 GIS
 64.00 Outside Material Storage Bins (25%) - \$1,250; Sideboom Mower (\$80,678)

The City established a Stormwater Utility Fund in 1999. Similar to the water and sewer funds, the Stormwater Fund is an enterprise fund that provides for all aspects of operating the city's stormwater utility, including operations, maintenance, administration, and capital construction.

This utility is responsible for managing drainage and resulting water flows to control flooding, erosion, and property damage, and preventing environmental damage associated with stormwater runoff.

City of DuPont
2007 Program Expenditure Budget

PROGRAM: EQUIPMENT RENTAL & REPLACEMENT FUND							
501-000-548-78							
EXPENDITURES	2004 Actual	2005 Actual	2006 Adopted	2006 Revised	2006 Actual	2007 Adopted	
63.00 Capital Improvements	\$ -	\$ -	\$ -	\$ 10,710	\$ 10,667	\$ -	
64.00 Machinery and Equipment	-	23,885	44,200	79,187	74,521	159,700	
Total Capital Outlay	\$ -	\$ 23,885	\$ 44,200	\$ 89,897	\$ 85,188	\$ 159,700	
TOTAL EXPENDITURES	\$ -	\$ 23,885	\$ 44,200	\$ 89,897	\$ 85,188	\$ 159,700	
Ending Fund Balance	\$ 422,411	\$ 661,955	\$ 1,057,102	\$ 1,008,791	\$ 1,022,426	\$ 1,147,875	
TOTAL EXPENDITURES	\$ 422,411	\$ 685,840	\$ 1,101,302	\$ 1,098,688	\$ 1,107,614	\$ 1,307,575	

The Equipment Rental and Replacement Fund (ER&R) is operated as an internal service fund for the replacement, purchase and operation of all motor vehicles and other capital equipment. Equipment is originally purchased by a department and "gifted" to the ER&R fund. The equipment is then rented back to the originating department.

An equipment replacement program is a financially prudent way to accumulate funds for future scheduled capital replacements.

Asset replacements in 2007:

Desktop Computer	City Clerk	\$1,900
Desktop Computer	Human Resources	\$1,900
Desktop Computer	Cash Receipting	\$1,500
Desktop Computer	Accounting	\$1,900
Desktop Computer	Receptionist	\$1,900
Shredder	Support Services	\$1,000
Card Printer	Police	\$3,000
Laser Printer	Police	\$1,500
One-Ton Pickup Truck	Fire	\$28,000
Fire Radios (2)	Fire	\$3,000
Defibrillator	Fire	\$3,200
Laptop Computer	Fire Prevention	\$1,500
Building Inspection Vehicle	Building	\$30,000
Desktop Computer	Building	\$1,500
Desktop Computer	Permits	\$1,900
One-Ton Pickup Truck	Public Works	\$38,000
Information Technology Upgrades	Support Services	\$28,000
Springbrook Software Upgrade	Support Services	\$10,000
Total:		\$159,700



DuPont Vision Statement

*DuPont is a vital City
known for its planned setting
and hometown sense of community.
The City successfully blends
natural beauty and a rich Northwest history.*

CITY OF DUPONT – GENERAL INFORMATION

GENERAL INFORMATION:

Date of Incorporation	April 12, 1951
Form of Government	Mayor-Council
Type of Government	Code
Location	Puget Sound
County	Pierce
Land Area	3,755 acres
Rank in Size/State	94
Rank in Size/County	9
Population – Official 2006	6,610
Assessed Valuation (Taxable)	\$1,026,725,962
City Employees	47

SALES TAX RATE:

State	6.50
Criminal Justice	0.10
Regional Transit Authority	0.40
City	0.84
Pierce County	0.15
Pierce Transit	0.30
Pierce County Jail	0.10
Regional & Local Parks	0.10
County Public Transportation	0.30
State Administration Fee	0.01
Sales Tax Rate	8.80

2007 PROPERTY TAX LEVY:

Regular Levy	\$1,086,244
Special Levy	\$ 37,015
EMS Levy	\$ 455,360
Total 2006 Property Tax Levy	\$1,578,619

STATE EXCISE TAX RATE:

Water Utility	5.029%
Sewer Utility	3.852%
Stormwater Utility	1.926%

2007 PROPERTY TAX RATE:

DuPont General	1.0577
DuPont Voted	0.0361
Pierce County Rural Library	0.4800
Steilacoom School District #1	4.4339
State of Washington	2.2912
County (General)	1.1779
Emergency Medical Services	0.4436
Port of Tacoma	0.1856
Total 2007 Property Tax Rate	10.1065

BUSINESS & OCCUPATION TAX RATE:

Retail & Service Providers	\$.001
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HOTEL/MOTEL TAX RATE: 5.0%

BUSINESS LICENSE FEE:

General Business	\$50.00
Home Occupation	\$20.00

UTILITY TAX RATE:

Electric, Gas, Telephone, Solid Waste, City Utilities (Water, Sewer, Storm)	6.0%
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2007 UTILITY MONTHLY RATE:

Water	\$32.00 for 1000 cf + \$1.12 for each add'l 100 cf
Sewer	\$60.75
Stormwater	\$ 7.25

Cable Franchise Rate	5.0%
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LICENSES & PERMITS ISSUED IN 2006

General Business Licenses	495
Building Permits	766
Animal Licenses	227

PARKS & RECREATION:

Total Acreage	93.80
Number of Parks & Playgrounds	14

ELECTION & VOTER REGISTRATION:

Number of Precincts	2
Number of Registered Voters	2,486

STREETS:

Total Streets in Miles	56.5
Total Pedestrian Trails in Miles	25

FIRE PROTECTION:

Fire Rating (effective 6/07)	5
Emergency Vehicles	6
Number of Personnel	12
Number of Volunteers	2
Number of Reserve Officers	10
Fire Engine/Medic Responses - 2006	525

POLICE PROTECTION:

Number of Police Officers	10
Number of Reserve Officers	7
Number of Civilian Personnel	1
Total Number of Police Personnel	16
Number of Calls for Service	5,700
Number of Incident Reports	1,242

WATER UTILITY:

Total Water Accounts	2,474
Gallons of Water Pumped	411,313,264
Water Tanks	4
Reservoir Capacity (Gallons)	3,673,645

SANITARY SEWER UTILITIES:

Total Sewer Accounts	144
Lineal Feet (City-owned)	9,100

STORM DRAIN UTILITY:

Number of Accounts	2,076
Lineal Feet	134,255
Detention Ponds/Trenches	2
Retention Ponds	17

BOARDS, COMMISSIONS AND AGENCIES

Planning Agency

Purpose: The purpose of the Planning Agency is to advise the City Council as requested on all land use, comprehensive planning issues, growth management, and any other items as the City Council may request.

Number of Members: 5 members Appointed by: Mayor

Current Members: Kathleen Trotter, Chairperson; Janelle Nesbit, and Linda Jordan.

Meeting Information: 2nd and 4th Monday of each month at 7:00 p.m. - City Hall

Parks Agency

Purpose: The purpose of the Parks Agency is to provide recommendations for the recreational use and physical development of all designated parks and playgrounds in the City, and other special duties relating thereto and other special events as may be assigned by the Mayor.

Number of Members: 7 members Appointed by: Mayor

Current Members: Sharon Westman, Chairperson; Darren de Guia, Hugh Long, Pauline Saxman, Maurice Toussaint and Andrew Estep.

Meeting Information: 1st Monday of each month at 7:00 p.m. – City Hall

Civil Service Commission

Purpose: The commission's duties are with the selection, appointment and employment of firefighters and police officers. This commission is established pursuant to the authority conferred by RCW Chapter 41.08 and 41.12.

Number of Members: 3 members Appointed by: Mayor

Current Members: Ron Laughlin, Chairperson; Darrell Reeck and Jim Semmens.

Meeting Information: 1st Wednesday of each month at 6:00 p.m. – City Hall

DuPont Historical Museum

Purpose: The DuPont Historical Museum was opened in 1977 to preserve, display, and maintain the history of the Fort Nisqually sites, the Nisqually Methodist Mission site, DuPont Powder Works, DuPont “the Company Town”, and the Weyerhaeuser DuPont project.

Museum Manager: Johanna Jones

Location: 207 Barksdale Avenue
DuPont, WA 98327

Hours of Operation: Sunday 1-4 PM
Info: www.dupontmuseum.com

DuPont Historical Society

Purpose:	<p>The society is a Washington State non-profit corporation which is organized for the following purposes:</p> <ul style="list-style-type: none">• To operate the DuPont Historical Museum;• To preserve and promote the historical heritage of the area in and around the City of DuPont and to foster an understanding of the local and regional history of South Puget Sound;• To engage in other exclusively cultural, educational, literary, scientific, and charitable activities, singly or in combination.
Number of Members:	11 members
Current Members:	Lorraine Overmyer, Chairperson; Johanna Jones, Vice-Chair/Museum Manager; Julia Mitchell, Secretary; Kathleen Trotter, Treasurer; Wes Westby, Lee McDonald, Megan DeFries, Ruth Egger, Dr. Steven Shaffer, and Synthia Santos.

Lodging Tax Committee

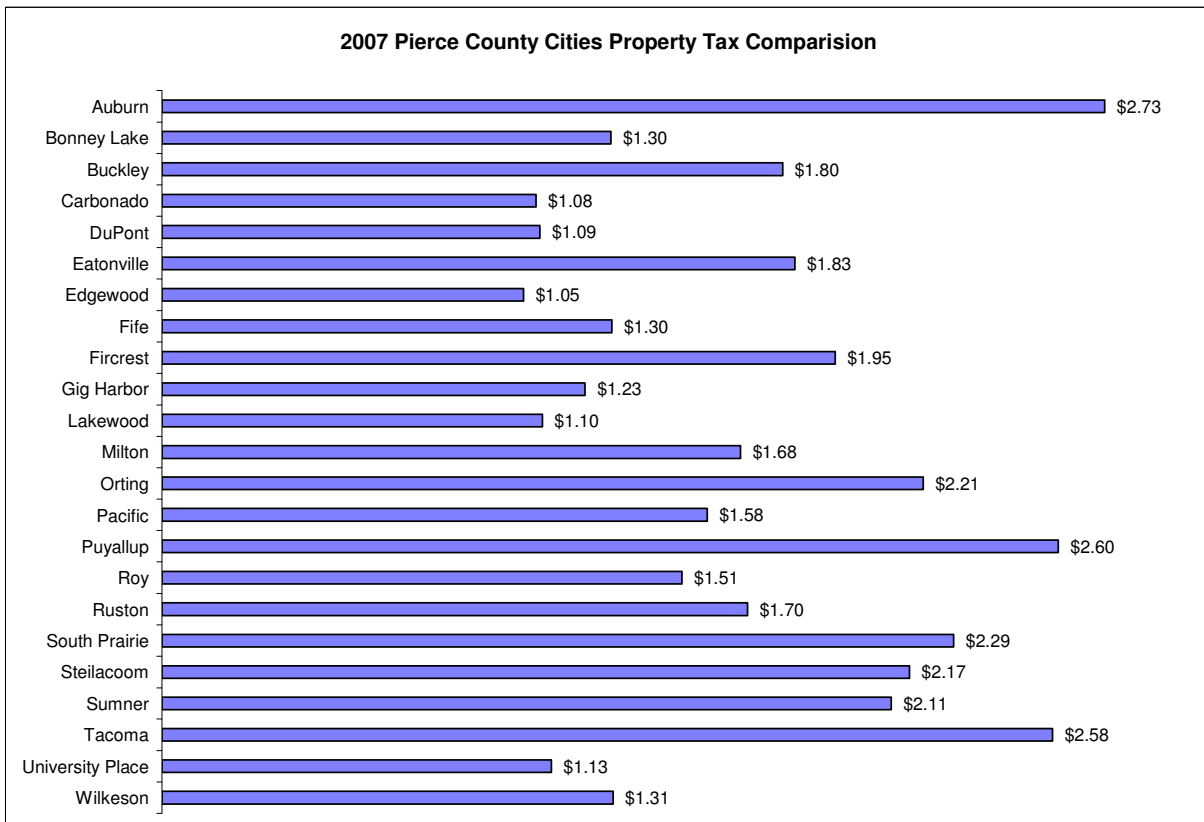
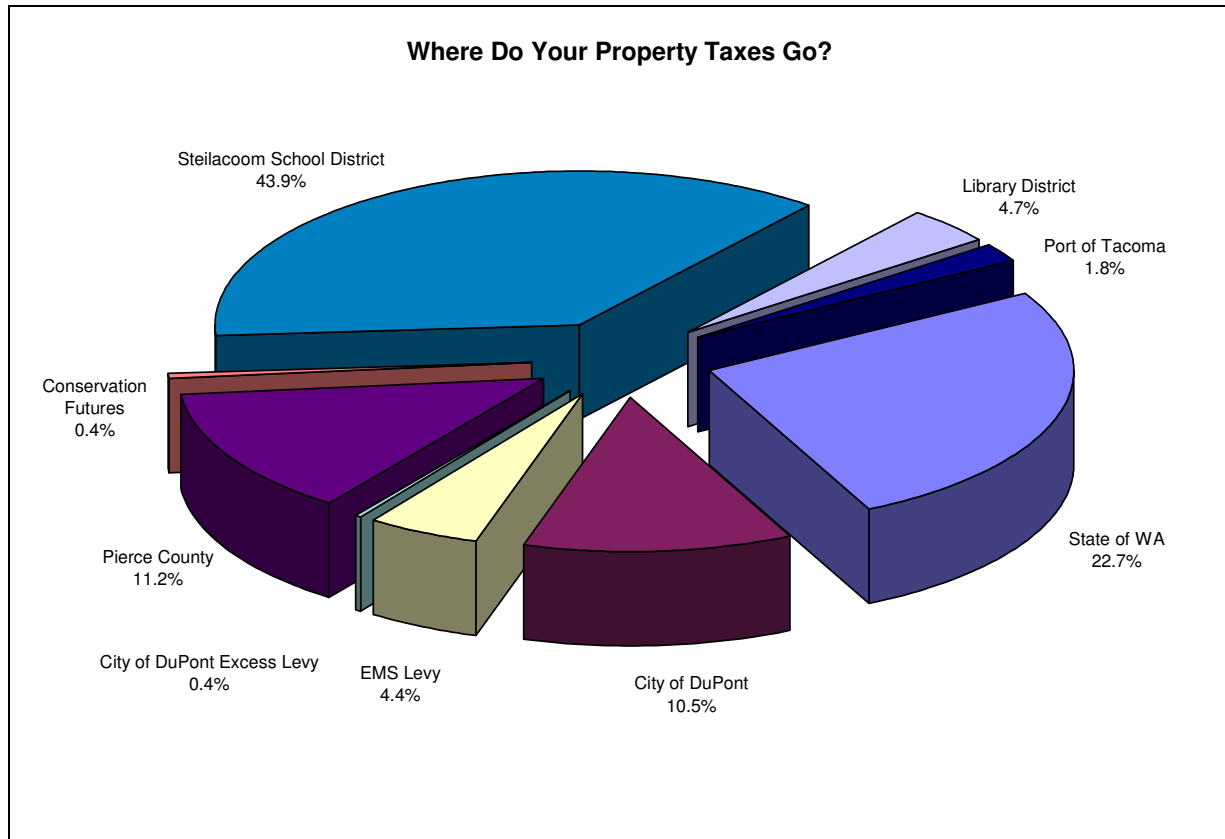
Purpose:	<p>This committee was established in 2006 to annually advise the City Council on how to use the City lodging tax revenue for tourism promotion or tourism facility purposes. By state law, at least two members are representatives of businesses required to collect the tax, two members are persons involved in activities authorized to be funded by the tax, and one member is an elected official of the City.</p>	
Number of Members:	6 members	Appointed by: Mayor
Current Members:	Larry Ackerman, Jennifer Crouse, Deborah Kerner, Megan Pottorff, Nancy Thill, and Jodee Thomas.	
Meeting Information:	Convened as needed.	

Cultural Heritage Committee

Purpose:	<p>The committee has been established for a time period of one year beginning August 2006 and shall be dissolved no later than September 1, 2007. Its purpose is to investigate the current status of historical sites and archaeological resources and to recommend actions that should be taken for their protection and promotion.</p>	
Number of Members:	6 members	
Current Members:	Roger Westman, Chairperson; Penny Coffey, Megan DeFries, Lorraine Overmyer, Kathleen Trotter, and Joh Jones (non-voting member).	
Meeting Information:	Twice a month at DuPont Historical Museum.	

CITY OF DuPONT					
COMPUTATION OF LIMITATION OF INDEBTEDNESS					
December 31, 2006					
GENERAL DEBT CAPACITY					
Description	(Limited) Councilmanic	(Unlimited) Excess Levy	Excess Levy Open Space and Park	Excess Levy Utility Purposes	Total Debt Capacity
Statutory debt limit:					
(AV=\$775,075,457)(A)					
1.50% AV @ 100%	\$ 15,400,889	\$ (15,400,889)			
2.50% AV @ 100%		25,668,149	25,668,149	25,668,149	\$ 77,004,447
Add:					
Cash on hand for debt redemption (B)	177,911	-	-	-	177,911
Less:					
Bonds outstanding	(95,000)	-	-	-	(95,000)
Local Improvement District bonds outstanding	-	-	-	-	-
REMAINING DEBT CAPACITY	\$ 15,483,800	\$ 10,267,260	\$ 25,668,149	\$ 25,668,149	\$ 77,087,358
TOTAL REMAINING "GENERAL" CAPACITY (C)	\$ 25,751,060				
(A) This figure represents the City's total taxable assessed valuation (AV) for 2006 which was used to determine the 2007 property tax levy.					
(B) Reflects estimated balance available in the Debt Service Fund as of December 31, 2006.					
(C) Combined total for Councilmanic, Financing Lease, and Excess Levy capacities.					

SUMMARY OF DEBT SERVICE REQUIREMENTS TO MATURITY							
As of December 31, 2006							
	G.O. Bonds		PWTFLL		Total		Total
Year	Principal	Interest	Principal	Interest	Principal	Interest	Prin/Int
2007	30,000	7,015	174,148	19,165	204,148	26,180	230,328
2008	30,000	4,810	165,707	17,160	195,707	21,970	217,677
2009	35,000	2,590	165,707	15,956	200,707	18,546	219,253
2010	-	-	165,707	14,754	165,707	14,754	180,461
2011	-	-	165,707	13,551	165,707	13,551	179,258
2012	-	-	165,707	12,348	165,707	12,348	178,055
2013	-	-	165,707	11,146	165,707	11,146	176,853
2014	-	-	165,707	9,942	165,707	9,942	175,649
2015	-	-	165,707	8,739	165,707	8,739	174,446
2016	-	-	165,707	7,537	165,707	7,537	173,244
2017	-	-	165,707	6,334	165,707	6,334	172,041
2018	-	-	165,708	5,131	165,708	5,131	170,839
2019	-	-	165,708	3,928	165,708	3,928	169,636
2020	-	-	90,840	2,725	90,840	2,725	93,565
2021	-	-	90,840	2,271	90,840	2,271	93,111
2022	-	-	90,840	1,817	90,840	1,817	92,657
2023	-	-	90,840	1,363	90,840	1,363	92,203
2024	-	-	90,840	908	90,840	908	91,748
2025	-	-	90,840	454	90,840	454	91,294
Total	\$ 95,000	\$ 14,415	\$ 2,707,674	\$ 155,229	\$ 2,802,674	\$ 169,644	\$ 2,972,318



**CITY OF DUPONT
PERSONNEL SUMMARY**

<u>POSITION</u>	<u>NUMBER OF EMPLOYEES</u>			
	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Mayor	1.00	1.00	1.00	1.00
Councilmember	5.00	7.00	7.00	7.00
City Administrator	1.00	1.00	1.00	1.00
Assistant City Administrator/Finance Director	-	-	-	1.00
Community Development Director	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	-
Fire Chief	1.00	1.00	1.00	1.00
Police Chief	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00
City Clerk	-	1.00	1.00	1.00
Assistant Fire Chief		1.00	1.00	1.00
Human Resources Assistant	-	-	0.50	0.50
Accountant	-	-	1.00	1.00
Assistant Building Official	-	-	1.00	1.00
Assistant Planner	-	1.00	1.00	1.00
Building Inspector	1.00	2.00	2.00	2.00
Building Official	1.00	1.00	1.00	1.00
Clerical Assistant	1.00	1.00	1.00	1.00
Clerical Assistant	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	-	-	-
Events & Recreation Coordinator	-	-	-	0.50
Fire Lieutenant	2.00	2.00	3.00	3.00
Fire Prevention Specialist	-	1.00	1.00	1.00
Firefighter/EMT	4.00	4.00	6.00	6.00
Maintenance Worker I	1.00	2.00	-	-
Maintenance Worker II	2.00	2.00	4.00	4.00
Maintenance Worker III	1.00	1.00	2.00	2.00
Permits Coordinator	1.00	1.00	1.00	1.00
Police Detective	-	-	-	1.00
Police Officer		5.00	6.00	6.00
Police Records Clerk	1.00	1.00	1.00	1.00
Police Sergeant	1.00	2.00	2.00	2.00
Public Works Supervisor	1.00	1.00	1.00	1.00
Senior Account Clerk	1.00	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00	1.00
Total FTE's including elected officials	33.00	46.00	53.50	55.00
Total FTE's excluding elected officials	27.00	38.00	45.50	47.00

Employee Position Classification Salary Schedule		
<i>Elected Officials</i>		
Classification	Minimum	Maximum
Mayor	\$ 14,400	\$ 14,400
Councilmembers	\$ 3,600	\$ 3,600

Employee Position Classification Salary Schedule		
<i>Unrepresented Employees</i>		
Classification	Minimum	Maximum
City Administrator	\$ 89,000	\$ 105,000
Assistant City Administrator	\$ 76,000	\$ 93,000
Community Development Director	\$ 67,000	\$ 87,000
Finance/Support Services Director	\$ 72,000	\$ 87,000
Fire Chief	\$ 68,000	\$ 86,000
Police Chief	\$ 73,000	\$ 87,000
Public Works Director	\$ 69,000	\$ 88,000
City Clerk	\$ 50,000	\$ 62,000
Assistant Fire Chief	\$ 60,000	\$ 74,000
Human Resources Specialist	\$ 41,808	\$ 51,542

Employee Position Classification Salary Schedule		
<i>Represented Employees</i>		
Classification	Minimum	Maximum
Accountant	\$ 50,606	\$ 64,418
Assistant Building Official	\$ 47,445	\$ 60,403
Assistant Planner	\$ 41,122	\$ 52,312
Building Inspector	\$ 43,098	\$ 54,829
Building Official	\$ 53,768	\$ 68,411
Clerical Assistant	\$ 28,475	\$ 36,234
Deputy City Clerk	\$ 34,778	\$ 44,283
Events & Recreation Coordinator	\$ 33,363	\$ 42,515
Fire Lieutenant	\$ 61,763	\$ 64,713
Fire Prevention Specialist	\$ 44,125	\$ 58,825
Firefighter/EMT	\$ 44,125	\$ 58,825
Maintenance Worker I	\$ 32,552	\$ 41,413
Maintenance Worker II	\$ 39,416	\$ 50,170
Maintenance Worker III	\$ 44,283	\$ 56,347
Permit Coordinator	\$ 37,960	\$ 48,318
Police Officer	\$ 49,730	\$ 61,196
Police Records Clerk	\$ 32,552	\$ 41,413
Police Sergeant	\$ 70,368	\$ 70,368
Public Works Supervisor	\$ 47,445	\$ 60,403
Receptionist	\$ 28,475	\$ 36,234
Senior Accounting Clerk	\$ 37,960	\$ 48,318
Senior Planner	\$ 54,621	\$ 69,306

Largest Taxpayers

Taxpayer	Type of Business	Real & Personal Property AV	Percentage of AV
Intel Corporation	Communications	\$ 124,506,927.00	12.13%
Glacier Northwest Inc.	Quarry	71,414,986.00	6.96%
State Farm Mutual Auto Insurance	Insurance/Real Estate	51,320,884.00	5.00%
Quadrant	Residential	28,300,390.00	2.76%
Pierce County Investors LLC	Warehousing	22,649,700.00	2.21%
Patriots Landing Investment LLC	Retirement Community	22,080,700.00	2.15%
Eide Erling	Warehousing	15,793,100.00	1.54%
DuPont Station Partners LLC	Shopping Center	15,679,100.00	1.53%
Fainbarg Family Trust/M M Shopping Ctr	Warehousing	10,132,700.00	0.99%
Clock Tower Village Associates LLC	Residential/Apartments	9,035,100.00	0.88%
DuPont Corporate Park LLC	Vacant Commercial Land	7,946,200.00	0.77%
Basalite Concrete Products LLC	Manufacturing	7,156,100.00	0.70%
Aliza Inc.	Hotel/Motel	5,386,800.00	0.52%
Puget Sound Energy/Electric	State Utility	4,923,167.00	0.48%
Spyglass Residential LLC	Residential/Condo	4,736,800.00	0.46%
Total Assessed Valuation - Largest Taxpayers		401,062,654.00	39.06%
Total Assessed Valuation - All Others		625,663,308.00	60.94%
Total Assessed Valuation		\$ 1,026,725,962.00	100.00%

Source: Pierce County Assessor-Treasurer's Office

Principal Employers

Principal Employer	Type of Business	Employees
Intel Corporation	Communications	1,177
State Farm Insurance	Insurance/Real Estate	1,002
Glacier Northwest	Quarry	100
Patriot's Landing	Retirement Community	81
Better Business Bureau	Consumer Information	65
Basalite	Manufacturing	57
Chloe Clark Elementary	Public Education	51
City of DuPont	City Government	47
Pacific Peaks Girl Scouts	Non-Profit Organization	36
Dania Distribution	Industrial	22

GLOSSARY OF BUDGET TERMS

ACCOUNT:

A chronological record of public funds showing receipts, disbursements, and the balance.

ACCOUNTING SYSTEM:

The total set of records and procedures, which are used to record, classify, and report information on the financial status and operations of an entity.

ACCOUNTS PAYABLE:

A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE:

An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS OF ACCOUNTING:

The method of accounting under which revenues are recorded when they are earned and expenses are recognized when incurred. "When" cash is received or distributed is not a determining factor.

AD VALOREM TAXES:

A tax levied on the assessed value of real property.

ADOPTED BUDGET:

The financial plan adopted by the City Council which forms the basis for appropriations.

ALLOCATION:

To set aside or designate funds for specific purposes. An allocation does not authorize the expenditure of funds.

AMORTIZATION:

(1) The portion of the cost of a limited life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

ANNEXATION:

The incorporation of land into an existing city with a resulting change in the boundaries of that city.

ANNUAL DEBT SERVICE:

The amount required to be paid in a calendar year for (1) interest on all bonds then outstanding; and (2) principal of all bonds then outstanding, but excluding any outstanding term bonds.

ANNUAL FINANCIAL REPORT:

The official annual report of a government. It includes (a) the five combined financial statements in the combined statements – overview and their related notes, and (b) combined statements by fund type and individual fund financial statements prepared in conformity with GAAP. It also includes necessary supporting schedules necessary to demonstrate compliance with finance-regulated legal and contractual provisions, required supplementary information, extensive introductory material and a detailed statistical section.

APPROPRIATION:

An authorization made by the City Council, which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

ASSESSED VALUATION:

The estimated value placed upon real and personal property by the County Assessor as the basis for levying property taxes.

ASSETS:

Property owned by a government, which has monetary value.

AUDIT:

A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- Ascertain whether financial statements fairly present financial position and result of operations
- Test whether transactions have been legally performed
- Identify areas for possible improvements in accounting practices and procedures
- Ascertain whether transactions have been recorded accurately and consistently
- Ascertain the stewardship of officials responsible for governmental resources.

AUDITOR'S REPORT:

In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of the presentation of the financial information in conformity with generally accepted accounting practices or some other comprehensive basis system of accounting.

BALANCE SHEET:

A statement presenting the financial position of an entity by disclosing the value of its assets, liabilities, and equities as of a specified date.

B.A.R.S.:

The State of Washington prescribed Budgeting, Accounting, and Reporting System Manual required for all governmental entities in the state of Washington.

BASIC FINANCIAL STATEMENTS:

Those financial statements, including notes thereto, necessary for the fair presentation of the financial position and results of operations of an entity in conformity with GAAP. The basic financial statements include a balance sheet, an "all-inclusive" operating statement, a budget comparison statement (for all governmental funds for which annual appropriated budgets are adopted), and a statement of changes in financial position (for proprietary funds, pension trust funds and non-expendable trust funds).

BASIS OF ACCOUNTING:

A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on either the cash or accrual method.

BENEFITS:

Employer contributions paid by the City as part of the conditions of employment. Examples include health/dental insurance, state public employees retirement systems, and employment security.

BOND:

(Debt Instrument) A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate).

Bonds are typically used for long-term debt to pay for specific capital expenditures.

BOND ANTICIPATION NOTES:

(BANS) Short term interest-bearing notes issued in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue from which they are related.

BOND REGISTRAR:

The fiscal agency of the State of Washington in either Seattle, Washington or New York, New York, for the purposes of registering and authenticating the bonds, maintaining the bonds, and bond register, effecting transfer of ownership of the bonds and paying interest on and principal of (and any premium pursuant to call on) the bonds.

BUDGET:

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceilings under which the City and its departments operate.

BUDGET AMENDMENT:

A change to a budget adopted in accordance with State law. A budget may be amended to increase expenditures/expenses at a fund level by ordinance without public notice or public hearing requirements, when unanticipated revenues occur or emergencies exist (RCW 35A.33.080 and 35A.33.120). The City Manager is authorized to make budget amendments between organizations of the same fund, as long as there is no change in the total budget for that fund.

BUDGET CALENDAR:

The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

BUDGET DOCUMENT:

The official written statement prepared by the Finance Department and supporting staff for the mayor which presents the proposed budget to the City Council.

BUDGET GUIDELINES:

The City's guidelines with respect to revenue, debt, budget, and organization management as these relate to the City's ongoing ability to provide services, programs, and capital investment.

BUDGET MESSAGE:

A message prepared by the Mayor explaining the annual proposed budget, articulating the strategies and budget packages to achieve the City's goals, and identifying budget impacts and changes.

BUDGET PROCESS:

The process of translating planning and programming decisions into specific financial plans.

BUDGETARY CONTROL:

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAPITAL ASSETS:

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

CAPITAL BUDGET:

A plan of proposed capital expenditures and the means of financing them. The capital budget may be enacted as part of the complete annual budget including both operating and capital outlays. The capital budget is based on the Capital Improvement Plan (CIP).

CAPITAL EXPENDITURES:

Expenditures that result in the acquisition or construction of capital assets.

CAPITAL FACILITIES PLAN:

A capital facilities plan includes an inventory of existing facilities, a forecast of future needs, proposed locations, capacities for new or expanded facilities, and a financing plan. The financing plan outlines the costs, revenues, and time schedules for each capital improvement project. In compliance with the Growth Management Act legislation within the State of Washington, the City has prepared such a plan.

CAPITAL IMPROVEMENT PROGRAM:

A plan for capital expenditures to be incurred each year over a fixed period of years, setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

CAPITAL OUTLAY:

Expenditures which result in the acquisition or additions to fixed assets. Examples include land, buildings, machinery and equipment, and construction projects.

CAPITAL PROJECTS:

Projects which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility, with a life expectancy of more than 10 years.

CARRYOVERS:

Carryovers result from timing of project completion. The final expenditures need to be rebudgeted to provide an appropriation from one fiscal year to the next in order to accomplish the purpose for which the funds were originally budgeted. Carryovers

generally involve projects rather than line item expenditures.

CASH BASIS:

The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CASH MANAGEMENT:

The process of managing monies for the City to ensure operating cash availability and safe investment of idle cash.

C.D.B.G.:

Community Development Block Grants – grant funds administered through the Department of Community Trade and Economic Development (CTED) of the State of Washington.

CERTIFICATE OF DEPOSIT:

A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period for a specified rate of interest.

CITY DEPARTMENT:

A major administrative and financial division of resources and responsibilities within the City organization. Departments include: (1) Governance, (2) Support Services, (3) Police, (4) Fire, (5) Community Development, (6) Parks and Greenways, and (7) Public Works.

COLA:

Cost of Living Allowance.

COMMUNITY SERVICES INDICATOR:

A community services indicator is an indicator of the attainment of an objective. It is a specific quantitative measure of work performed or services provided within an activity or program, or it may be a quantitative measure of results obtained through a program or activity.

COMPREHENSIVE PLAN:

A general plan that outlines growth and land use for residential, commercial, industrial, and open space areas.

CONCURRENCY:

The improvements that are in place at the time the impacts of development occur, or that the necessary financial commitments are in place. Public facilities and services shall be adequate to serve the development at the time the development is available for occupancy and use without decreasing current service levels below locally established minimum standards.

CONSUMER PRICE INDEX (CPI):

A statistical description of price levels for a fixed market basket of goods and services provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

CONTINGENCY:

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

COST ACCOUNTING:

Accounting which assembles and records all costs incurred to carry out a particular activity or to deliver a particular service.

COUNCILMANIC BONDS:

Councilmanic bonds refer to bonds issued with the approval of the Council, as opposed to voted bonds which must be approved by vote of the public. Councilmanic bonds must not exceed 1.50 percent of the assessed valuation, and voted bonds 2.50 percent.

CUSTOMER:

The recipient of a product or service provided by the City. Internal customers are usually City departments, employees, or officials who receive products or services provided by another City department.

External customers are usually citizens, neighborhoods, community organizations, businesses, or other public entities who receive products or services provided by a City department.

DEBT:

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT LIMITS:

The maximum amount of gross or net debt which is legally permitted.

DEBT SERVICE:

Payment of interest and repayment of principal to holders of the City's debt instruments.

DEBT SERVICE FUND:

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest and other City-issued debt.

DEFICIT:

(1) The excess of an entity's liabilities over its assets (See Fund Balances). (2) The excess of expenditures or expenses over revenues during a single accounting period.

DELINQUENT TAXES:

Taxes remaining unpaid on and after the date to which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid or converted into tax liens.

DEPARTMENT:

Basic organizational unit of City government responsible for carrying out a specific function.

DEPRECIATION:

(1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset which is charged as an expense during a particular period.

DEVELOPMENT ACTIVITY:

Any construction or expansion of a building, structure, or use of land, any change in use of a building or structure, or any change in the use of land, that creates additional demand and need for public facilities.

DUE FROM OTHER FUNDS:

An asset account used to indicate amounts owed to a particular fund by another fund for goods or services rendered. This account includes only short-term obligations on open account, not interfund loans.

DUPONT EMPLOYEE'S ASSOCIATION (DEA):

Labor union representing all regular non-exempt personnel.

ENCUMBRANCES:

Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is set up.

ENDING FUND BALANCE:

The cash balance remaining at the end of the fiscal year available for appropriation in future years.

ENTERPRISE FUND:

A fund type used to account for operations that are financed or operated in a manner similar to private business enterprise where the intent of the governing body is that costs of providing goods and services be recovered primarily through user charges.

EXPENDITURES/EXPENSES:

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where accounts are kept on a cash basis, expenditures are recognized only when the cash payments for the above purposed are made.

FEMA:

The Federal Emergency Management Act is a Federal initiative designed to provide financial assistance in the event of an emergency.

FICA:

Federal Insurance Contribution Act is an employment tax levied against both an employee and employer for Social Security and Medicare taxes.

FISCAL YEAR:

A twelve (12) month period designated as the operating year by an entity. For DuPont, the fiscal year is the same as the calendar year (also called budget year).

FIXED ASSETS:

Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

FULL FAITH AND CREDIT:

A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

FTE:

Full-time equivalent employee. The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full-time are expressed as a percent of full-time.

For example, a .5 FTE budgeted position will work 1,040 hours.

FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

FUND BALANCE:

The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

GAAFR:

"Governmental Accounting, Auditing and Financial Reporting". The "blue book" published by the Government Finance Officers Association to provide guidance for the application of accounting principles for governments.

GAAP:

Generally Accepted Accounting Principles are standards used for accounting and reporting used for both private industry and governments.

GASB:

Government Accounting Standards Board, established in 1985, to regulate the rules and standards for all governmental units.

GENERAL FIXED ASSETS:

Capital assets that are not a part of any fund, but of the government unit as a whole. Most often these assets arise from the expenditure of the financial resources of governmental funds.

GENERAL FUND:

This fund accounts for the financial operations of the City which are not accounted for in any other fund. Principal

sources of revenue are taxes, fees, and other revenues that may be used for any lawful purpose. Primary expenditures in the General Fund are made for police and fire protection, building development and planning, parks, and City Council.

GENERAL OBLIGATION BONDS:

Bonds for which the full faith and credit of the insuring government are pledged for payment.

GIS:

Geographical Information System.

GOALS:

The objective of specific tasks and endeavors.

GRANT:

A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the State and Federal governments. Grants are usually made for specified purposes.

GROWTH MANAGEMENT:

Legislation enacted in 1990 by the State Legislature requiring that all jurisdictions in the larger counties adopt new comprehensive plans by the end of 1993. This legislation was enacted due to enormous growth experienced in the State and a lack of uniform guidance for related development. This Act further specified that all plans conform to a broad set of guidelines of both the parent county and neighboring jurisdictions. Eight specific elements, including concurrency, are required to be included in every comprehensive plan. Concurrency requires that infrastructure be available at the same time as new development.

IAC:

Interagency Committee for Outdoor Recreation.

ISTEA:

Inter-modal Surface Transportation Efficiency Act.

IMPACT FEES:

A fee assessed on new development that creates additional demand and need for public facilities.

INDEBTEDNESS:

The state of owing financial resources to other financial institutions and investors.

INFRASTRUCTURE:

The underlying foundation, especially the basic installations and facilities, on which the continuance and growth of a jurisdiction depends, i.e., streets, roads, sewer, and water systems.

INTERFUND PAYMENTS:

Expenditures made to other funds for services rendered. This category includes interfund repairs and maintenance.

INTERFUND TRANSFERS:

Contributions from one City fund to another in support of activities of the receiving fund. Loans are not included.

INTERGOVERNMENTAL COSTS:

Costs or expenses paid from one government to another government for services. These costs include, but are not limited to, such things as: dispatch and jail services, animal control services, audit and voter costs.

INTERGOVERNMENTAL SERVICES:

Intergovernmental purchases of those specialized services typically performed by local governments.

INTERNAL CONTROL:

A plan of organization for purchasing, accounting, and other financial activities, which, among other things, provides that:

- The duties of employees are subdivided so that no single employee handles financial action from beginning to end.
- Proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed.
- Records and procedures are arranged appropriately to facilitate effective control.

INTERNAL SERVICE CHARGE:

A charge from an Internal Service Fund to an operating fund to recover the cost of service or overhead.

INTERNAL SERVICE FUND:

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS (LOCAL 3829):

Labor union representing firefighters, lieutenants, and fire prevention specialist.

INTERNATIONAL UNION OF POLICE ASSOCIATIONS (LOCAL 165):

Labor union representing commissioned police officers and sergeants.

INVESTMENT:

Securities and real estate purchased and held for the production of income in the form of interest, dividends, rentals, and base payments.

IPD:

Implicit Price Deflator.

LATECOMER FEES:

Fees paid by developers or future service users for their share of past improvements financed by others.

LEASING:

A financial technique whereby ownership of the project or equipment remains with the financing entity, and where title may or may not transfer to the City at the end of the lease.

LEOFF:

Law Enforcement Officers and Firefighters Retirement System provided in the State of Washington.

LEVEL OF SERVICE:

Used generally to define the existing services, programs, and facilities provided by the government for its citizens. Level of service in any given activity may be increased, decreased, or remain the same, depending on the needs, alternatives, and available resources.

LEVY:

(1) To impose taxes, special assessments or service charges for the support of government activities. (2) The total amount of taxes, special assessments or service charges imposed by a government.

LEVY LID:

A statutory restriction on the annual increase in the amount of property tax a given public jurisdiction can assess on regular or excess levies.

LIABILITY:

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

LID:

Local Improvement District or special assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

LINE ITEM:

An expenditure description at the most detailed level. Objects of expenditures are broken down into specific items, such as printing.

LONG TERM DEBT:

Debt with a maturity of more than one year after the date of issuance.

LTGO:

Limited Tax General Obligation bonds are non-voter approved bonds for which the full faith and credit of the insuring government are pledged for payment.

MAINTENANCE:

The act of keeping capital assets in a state of good repair. It includes preventative maintenance, normal periodic repairs, replacement of parts or structural components, and other activities needed to maintain the asset so that it continues to provide normal services and achieves its optimum life.

MATURITIES:

The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

MILL:

The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of property valuation.

MISSION:

A short description of the scope and purpose of a City or department. It specifies what the City or department's business is.

MITIGATION FEES:

Contributions made by developers toward future improvements of City facilities resulting from the additional demand on the City's facilities generated from the development.

MODIFIED ACCRUAL BASIS:

The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash, except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

NET REVENUE:

The revenue of the system less the cost of maintenance and operation of the system.

OBJECT:

As used in expenditure classification, this term applies to the type of item purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personnel services, supplies, and services and charges.

OBJECTIVE:

A specific measurable achievement that may be accomplished within a specific time frame.

OPERATING FUNDS:

Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

OPERATING REVENUES:

Those revenues received within the present fiscal year.

OPERATING TRANSFER:

Routine and/or recurring transfers of assets between funds.

ORDINANCE:

A statute or regulation enacted by City Council.

OTHER SERVICES AND CHARGES:

A basic classification for services, other than personnel services, which are needed by the

City. This item includes professional services, communication, travel, advertising, training, dues and subscriptions, printing, equipment rental and costs (ER&R), insurance, public utility services, repairs and maintenance.

PERS:

Public Employees Retirement Systems provided by the State of Washington for all employees other than Police and Fire.

PERFORMANCE MEASURES:

See Community Service Indicator.

PERSONNEL COSTS:

Costs that include all salaries, wages, and benefits for all part-time, full-time, seasonal and temporary employee costs.

PROGRAM:

A specific and distinguishable unit of work or service performed.

PROGRAM ENHANCEMENT:

Programs, activities, or personnel requested to improve or add to the current baseline services.

PROGRAM MEASURES:

A unit of standard used for the quantitative comparison in the manner of functioning to capacity or quantity as determined.

PROGRAM REVENUE:

These are revenues which are produced as a result of an activity of a program and are subject to quantity of services provided to the public or governmental units (i.e. permits, charges for fire services, recreational activities), or revenues dedicated to a specific use (i.e. grants, taxes or debt funds).

PROJECTIONS:

Estimates of outlay, receipts, or other amounts that extend several years into the future. Projections generally are intended to

indicate the budgetary implications of continuing or proposing programs and policy for an indefinite period of time.

PROPOSED BUDGET:

The budget proposed by the Mayor to the City Council for review and approval.

PROPRIETARY FUND:

The classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position.

PUBLIC FACILITIES:

The capital owned or operated by the City or other governmental entities.

PUBLIC WORKS TRUST FUND:

(PWTF) This is a low-interest revolving loan fund which helps local governments finance critical public works needs. To be eligible for trust fund financing, the applicant must be a local government entity with a long-term plan for financing public works needs. If the applicant is a city or county, it must be imposing the optional one-quarter percent real estate excise tax for capital purposes. Eligible projects include streets and roads, bridges, storm sewers, sanitary sewers, and water systems. Loans will only be made for the purpose of repair, replacement, reconstruction, or improvement of existing eligible public works systems to meet current standards and to adequately serve the needs of the existing population. New capital improvement projects are not eligible. Interest rates vary from one to three percent, depending on the match.

RATINGS:

In the context of bonds, normally an evaluation of credit-worthiness performed by an independent rating service.

RCW:

Revised Code of Washington. Laws of the State of Washington enacted by the State Legislature.

REET:

Real Estate Excise Tax. A tax upon the sale of real property from one person or company to another.

REFUNDING:

The redemption of an obligation on or before its maturity in order to reduce the fixed interest charge or to reduce the amount of fixed payment.

RESERVE:

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

RESOLUTION:

A formal statement of a decision or expression of an opinion of the City Council.

RESOURCES:

Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

RETAINED EARNINGS:

An equity account reflecting the accumulated earnings of the City.

REVENUE:

Income received by the City in support of a program of services to the community. It includes such items as property taxes, fees, user charges, grants, fines and forfeits, interest income and miscellaneous revenue.

REVENUE BONDS:

Bond issued pledging future revenues, usually water, sewer or drainage charges, to cover debt payments in addition to operating costs.

REVENUE ESTIMATE:

A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically a future fiscal year.

SALARIES AND WAGES:

Amounts paid for personal services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts.

SINGLE AUDIT:

An audit performed in accordance with the Single Audit Act of 1984 and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal grantor agencies.

SPECIAL REVENUE FUND:

A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure or specified purposes.

STATE SHARED REVENUE:

Revenues received from the State of Washington from sources like the liquor tax and gas taxes.

STRATEGY:

An approach to using resources within the constraints of the environment in order to achieve a set of goals. An organization formulates a strategy based on the environment, and states the goals, objectives, and how it is going to meet the

objectives through tactics to guide its core business functions.

SUPPLEMENTAL APPROPRIATION:

An appropriation approved by the Council after the initial budget appropriation.

SUPPLIES:

A basic classification of expenditures for articles and commodities purchased for consumption or resale. Examples include office and operating supplies, fuel, power, water, gas, inventory or resale items, and small tools and equipment.

TAX:

Charge levied by a government to finance services performed for the common benefit.

TAX ANTICIPATION NOTES:

(TANS) Notes issued in anticipation of taxes, which are retired usually from taxes collected (typically by school districts).

TAX LEVY:

Total amount of ad valorem tax certified by the City.

TAX RATE:

The amount of tax stated in terms of units per \$1,000 of assessed value of taxable property. The tax rate is the result of dividing the tax levied by the assessed value of the taxing district.

TAX RATE LIMIT:

The maximum legal rate at which a municipality may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes.

TRANSPORTATION IMPROVEMENT ACCOUNT:

(TIA) Provides funding for transportation projects through two programs. Urban projects must be attributable to congestion caused by economic growth. They must be consistent with state, regional and local

selection processes. The TIB requires multi-agency planning and coordination and public/private cooperation to further the goal of achieving a balanced transportation system in Washington State.

TRANSPORTATION IMPROVEMENT BOARD:

(TIB) The purpose of the TIB is to administer funding for local governments for transportation projects. This is accomplished through the Transportation Improvement Account Program and the Urban Arterial Trust Account Program. Revenues are from the state fuel tax, local matching funds, and private sector contributions.

TRANSPORTATION IMPROVEMENT PROGRAM:

(TIP) A comprehensive program used to identify specific transportation projects for improvement to enhance local, regional, State, and Federal transportation systems.

TRUST FUND:

Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, and/or other funds.

UNAPPROPRIATED ENDING FUND BALANCE:

An amount set aside in the budget to be used as a cash carryover to the next year's budget to provide needed cash flow until other money is received. No expenditures can be made from the Unappropriated Ending Fund Balance during the fiscal year in which it is budgeted.

UNDERWRITER:

An individual or organization that assumes a risk for a fee (premium or commission).

USER FEES:

The payment of a fee for direct receipt of a public service by the person benefiting from the service.

UTILITY LOCAL IMPROVEMENT DISTRICTS:

(ULID) Created only for improvements to sewer, water, and other utilities and differs from a LID in that all assessment revenues must be pledged for payment of debt service of bonds issued to finance the improvements.

UTGO:

Unlimited Tax General Obligation bonds are voter approved and retired by a tax levy commonly referred to as an excess levy.

VISION:

An objective that lies outside the range of planning. It describes an organization's most desirable future state.

WAC:

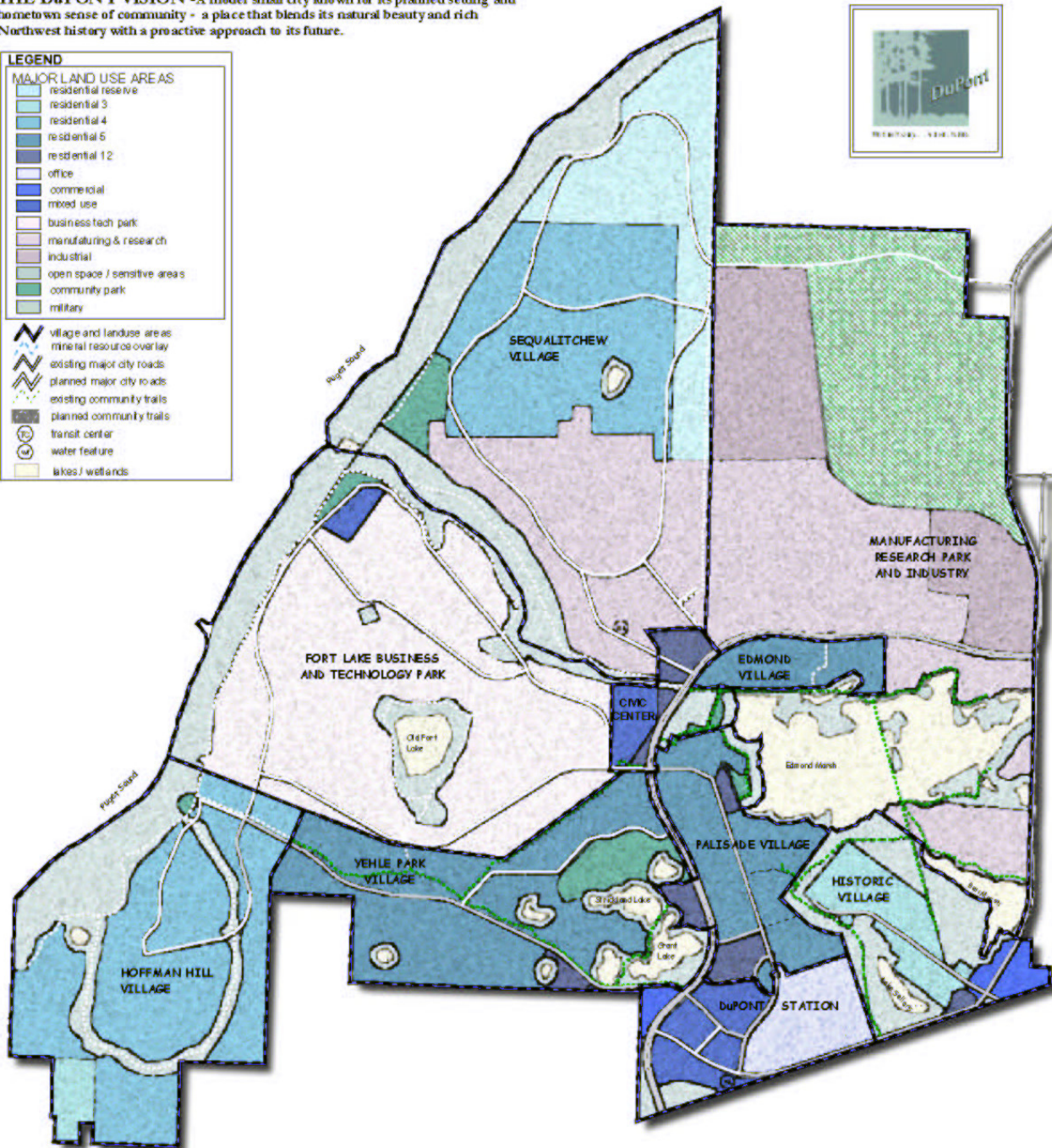
Washington Administrative Code.

THE DuPONT VISION - A model small city known for its planned setting and hometown sense of community - a place that blends its natural beauty and rich Northwest history with a proactive approach to its future.

LEGEND

- MAJOR LAND USE AREAS**
- residential reserve
 - residential 3
 - residential 4
 - residential 5
 - residential 12
 - office
 - commercial
 - mixed use
 - business tech park
 - manufacturing & research
 - industrial
 - open space / sensitive areas
 - community park
 - military

- village and landuse areas as mineral resource overlay
- existing major city roads
- planned major city roads
- existing community trails
- planned community trails
- transit center
- water feature
- lakes / wetlands



CITY OF DuPONT
COMPREHENSIVE
LANDUSE PLAN MAP
REVISED BY R.L.J. 2001